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GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Government of Pakistan
Ministry of Law & Parliamentary Affairs
(Law Division)
(Publication Section)

A
COLLECTION OF THE
FEDERAL ACTS, ORDINANCES, PRESIDENT'S ORDERS AND REGULATIONS
FOR THE YEAR 1977

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PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(Law Division)

Islamabad, the 5th November, 1977

No. F. 24(2)|77-Pub.—The following Order made by the President on the 27th October, 1977 is hereby published for general information :—

THE SUPREME COURT JUDGES (OATH OF OFFICE) (AMENDMENT) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 14 of 1977.

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all the powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the Supreme Court Judges (Oath of Office) (Amendment) Order, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the ninth day of October, 1977.

2. In the Supreme Court Judges (Oath of Office) Order, 1977 [President's (Post-Proclamation) Order No. 9 of 1977], in Article 2, after clause (2), the following new clause shall be added, namely :—

> "(3) Before entering upon office, a Judge of the Supreme Court of Pakistan appointed after the fifth day of July, 1977, shall make before the Chief Justice of Pakistan oath in the form set out in the Schedule.".

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[3215 Ex. Gaz.]

No. F. 24(2)|77-Pub.—The following Order made by the President on the 27th October, 1977 is hereby published for general information :—

THE HIGH COURT JUDGES (OATH OF OFFICE) (THIRD AMENDMENT) ORDER, 1977.

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 15 OF 1977.

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the High Court Judges (Oath of Office) (Third Amendment) Order, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the seventh day of July, 1977.

2. In the High Court Judges (Oath of Office) Order, 1977 [President's (Post-Proclamation) Order No. 1 of 1977], after Article 2, the following new Article shall be added, namely :—

> " 3. Before entering upon office, a Judge of a High Court appointed after the commencement of this Order shall make before the Chief Justice or, as the case may be, Acting Chief Justice of the High Court oath in the form set out in the Schedule.
>
> *Explanation.*—In this Article, " Judge " does not include an Acting Chief Justice. ".

FAZAL ELAHI CHAUDHRY,
President.

M. ZIA-UL-HAQ,
General,
COAS and CMLA.

C. A. RAHMAN,
Additional Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 25th November, 1977

No. F. 24(2)|77-Pub.—The following Orders made by the President on the 13th November, 1977 are hereby published for general information :—

THE HOLDERS OF REPRESENTATIVE OFFICES (PUNISHMENT FOR MISCONDUCT) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 16 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title, extent and commencement.**—(1) This Order may be called the Holders of Representative Offices (Punishment for Misconduct) Order, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Order, unless there is anything repugnant in the subject or context,—

(a) "holder of representative office" means a person who is holding, or has held,—

(i) under the Provisional Constitution Order or the Interim Constitution of the Islamic Republic of Pakistan, the office of President or Governor, or

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(ii) under the Presidential Cabinet Order, 1972 (P. O. No. 3 of 1972), or the Interim Constitution of the Islamic Republic of Pakistan or the Constitution of the Islamic Republic of Pakistan, the office of Prime Minister, member of the President's Council of Ministers, Federal Minister, Minister of State, Attorney-General, Chief Minister, member of a Governor's Council of Ministers, Provincial Minister, Parliamentary Secretary, Advocate-General or member of the National Assembly or of the Senate or of a Provincial Assembly ; and

(b) "Special Court" means a Special Court established under Article 4.

3. **Misconduct.**—(1) Any holder of representative office who is convicted for having committed or attempted to commit misconduct at any time after December, 1970, shall be punishable with imprisonment for a term which may extend to seven years, or with fine, or with both.

(2) A holder of representative office is said to commit the offence of misconduct—

(a) if he accepts or obtains or agrees to accept or attempts to obtain from any person for himself or for any other person any illegal gratification as a motive or reward for doing or forbearing to do any official act or for showing or forbearing to show, in the exercise of his official functions, favour or disfavour to any person, or for rendering or attempting to render any service or disservice to any person, with the Federal Government or any Provincial Government or Parliament or a Provincial Assembly, or with any public servant, as such, or

(b) if he accepts or obtains or attempts to obtain for himself or for any other person, any valuable thing without consideration or for a consideration which he knows to be inadequate or unlawful from any person whom he knows to have been, or to be, or to be likely to be concerned in any proceeding or business transacted or about to be transacted by him, or having any connection with his official functions, or from any person whom he knows to be interested in or related to the person so concerned, or

(c) if he dishonestly or fraudulently misappropriates or otherwise converts for his own use or for the use of any other person any property entrusted to him or under his control as a holder of representative office or wilfully allows any other person so to do, or

(d) if he so deals with or invests money or other property entrusted to him or under his control as a holder of representative office for the welfare of the public in general as to continue his own control, either singly or together with any of the members of his family, on the use or disposal of such money or property, or the income arising out of it, even after he ceases to hold such office, or for the benefit of a particular political party or the members thereof, or

(e) if he, by corrupt, dishonest or illegal means obtains for himself or for any other person any valuable thing or pecuniary advantage, or

(f) if he, or any member of his family or any other person on his behalf, is in possession, for which the holder of representative office cannot reasonably account, of pecuniary resources or of property disproportionate to his known sources of income.

(3) In any trial for an offence punishable under paragraph (f) of clause (2) the fact that the accused person or any member of his family or any other person on his behalf is in possession, for which the accused person cannot satisfactorily account, of pecuniary resources or property disproportionate to his known sources of income may be proved, and on such proof the Special Court shall presume, unless the contrary is proved, that the accused person is guilty of misconduct and his conviction therefor shall not be invalid by reason only that it is based solely on such presumption.

(4) A person who is convicted for an offence punishable under clause (1) shall stand disqualified for a period of seven years from being elected or chosen as a member of Parliament or of a Provincial Assembly.

(5) The provisions of this Article shall be in addition to, and not in derogation of, any other law for the time being in force, and nothing contained herein shall exempt any holder of representative office from any proceeding which might, apart from this Article, be instituted against him.

4. **Establishment of Special Courts.**—(1) For the trial of offences punishable under this Order, the President may, by notification in the official Gazette, establish as many Special Courts as he may consider necessary and, where he establishes more than one Special Court, shall specify in the notification the territorial limits within which, or the class of cases in respect of which, each one of them shall exercise jurisdiction under this Order.

(2) Each Special Court shall consist of a person who is a Judge of a High Court.

5. **Offence to be tried by Special Court.**—(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), or in any other law for the time being in force, an offence punishable under Article 3 shall be tried exclusively by a Special Court.

(2) The Special Court shall not take cognizance of an offence punishable under Article 3 except with the previous sanction of the Federal Government.

6. **Powers and procedure of Special Court.**—(1) A Special Court shall have all the powers conferred by the Code of Criminal Procedure, 1898 (Act V of 1898), on a court of session exercising original jurisdiction.

(2) Notwithstanding anything contained in any other law for the time being in force, a Special Court shall have power to conduct its proceedings and regulate its procedure in all respects as it deems fit.

(3) A Special Court shall not be bound to adjourn any trial for any purpose unless such adjournment is, in its opinion, necessary in the interests of justice.

(4) A Special Court shall not, merely by reason of a change in its composition, be bound to recall and rehear any witness who has given evidence and may act on the evidence already recorded by or produced before it.

(5) A Special Court shall have the powers of a High Court to punish its own contempt.

7. **Accused person to be competent witness.**—Any person charged with an offence punishable under Article 3 shall be a competent witness for the defence and may give evidence on oath in disproof of the charges made against him or any person charged together with him at the same trial:

Provided that—

(a) he shall not be called as a witness except on his own request,

(b) his failure to give evidence shall not be made the subject of any comment by the prosecution or give rise to any presumption against him or any person charged together with him at the same trial,

(c) he shall not be asked, and if asked shall not be required to answer, any question tending to show that he has committed or been convicted of any offence other than the offence with which he is charged, or is of bad character, unless—

(i) the proof that he has committed or been convicted of such offence is admissible evidence to show that he is guilty of the offence with which he is charged, or

(ii) he has personally or by his pleader asked questions from any witness or the prosecution with a view to establish his own good character, or has given evidence of his good character, or the nature or conduct of the defence is such as to involve imputations on the character of the prosecutor or of any witness for prosecution, or

(iii) he has given evidence against any other person charged with the same offence.

8. **Appeal.**—Any person sentenced by a Special Court under this Order may, within thirty days of the decision of the Special Court, prefer an appeal to the Supreme Court.

9. **Bar of jurisdiction.**—Save as provided in Article 8, no court shall have any jurisdiction of any kind in respect of any order, sentence or proceedings of a Special Court.

THE PARLIAMENT AND PROVINCIAL ASSEMBLIES (DISQUALIFICATION FOR MEMBERSHIP) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 17 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order:—

1. **Short title, extent and commencement.**—(1) This Order may be called the Parliament and Provincial Assemblies (Disqualification for Membership) Order, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 9th January, 1977

The following Acts of Parliament received the assent of the President on the 9th January, 1977, and are hereby published for general information :—

ACT No. I OF 1977

An Act to provide for taxation of agricultural income and to give effect to other financial proposals of the Federal Government.

WHEREAS it is expedient to provide for taxation of agricultural income in the country on a uniform basis and to give effect to other financial proposals of the Federal Government;

It is hereby enacted as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Finance (Supplementary) Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once, so however that income to which the Sixth Schedule applies, shall be liable to tax for the first time in any assessment for the year beginning on the first day of July, 1977.

2. **Amendment of Act XI of 1922.**—The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely :—

(1) in section 2, in clause (1) in sub-clause (a)—

(i) after the words " used for agricultural purposes " a full-stop shall be added, and

(ii) the words " and is either assessed to land revenue in Pakistan or subject to a local rate assessed and collected by officers of the Government as such ; " shall be omitted ;

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[244 Ex. Gaz.]

(2) in section 4, in sub-section (3), for clause (viii), the following shall be substituted, namely :—

" (viii) agricultural income subject to the following limits—

(*a*) where the total areas of land owned or cultivated by such person from which such income is derived does not exceed twenty-five acres of irrigated land or fifty acres of unirrigated land or irrigated and unirrigated land the aggregate of which does not exceed twenty-five acres of irrigated land.	The whole of such income.
(*b*) where the land owned or cultivated by such person from which such income is derived exceeds twenty-five acres of irrigated land or fifty acres of unirrigated land or irrigated and unirrigated land the aggregate of which exceeds twenty-five acres of irrigated land.	Nil.

Explanation (1).—For the purpose of this clause " irrigated land " means such land as is irrigated by a canal, tube-well, well, lift, spring, tank or any other artificial means of irrigation.

Explanation (2).—For the purposes of computation under this clause two acres of unirrigated land shall be reckoned as one acre of irrigated land. " ;

(3) in section 10, after sub-section (9), the following new sub-section shall be inserted, namely :—

"(10) Notwithstanding anything to the contrary contained in the preceding sub-sections and section 24, the profits and gains from vocation of agriculture, hereinafter called the agricultural income, of any person, shall be computed and assessed in accordance with the rules contained in the Sixth Schedule. " ;

(4) in section 18A, in sub-section (1)—

(a) after the words " In the case of income " the words " other than income to which the Sixth Schedule applies and ", shall be added, and

(b) the words " other than " shall be omitted ;

(5) in section 22, in sub-section (1A),—

(a) the following clause shall be inserted—

" (i) in the case of a person the major portion of whose total income consists of income to which the Sixth Schedule applies, by the fifteenth day of December next following ; " and

(b) the existing clauses (i) and (ii) shall be renumbered as (ii) and (iii) respectively ;

(6) for section 22A the following shall be substituted, namely :—

"22A. Every person who is required to furnish a return under sub-section (1) of section 22 shall pay the amount of tax payable on the basis of the said return as reduced by the amount of any tax already deducted from his income under section 18 or paid by him under section 18A, in the following manner—

(*a*) where the major portion of total income consists of income to which the Sixth Schedule applies,	50% of such tax on the date on which he furnishes the return and the balance on 15th day of May next following.
(*b*) in other cases,	on the date on which he furnishes the return.";

(7) in section 23, after sub-section (6) the following new sub-sections (6A) and (6B) shall be added, namely :—

"(6A) Whenever there is included in the total income of any person determined under the provisions of this Act, any income to which the Sixth Schedule applies, the Income Tax Officer shall apportion the tax payable by such person in respect of such income and such tax shall be apportioned in the same proportion as such income bears to other income.

(6B) In cases to which Sixth Schedule applies and the assessee earns agricultural income in more than one province, the Income Tax Officer shall further apportion such tax in such shares as may correspond to the agricultural income earned by the assessee in each such province.";

(8) after section 67B the following new section shall be added, namely :—

"68. The total tax apportioned to each province under sub-section (6A) and (6B) of section 23 shall on recovery be distributed to each such province."; and

(9) after the Fifth Schedule, the following new Schedule shall be added, namely :—

"THE SIXTH SCHEDULE

(*See* sub-section 10 of Section 10)

RULES FOR THE COMPUTATION OF AGRICULTURAL INCOME

1. Where any person has agricultural income such income shall be computed after making the following allowances, namely :—

(i) Any rent paid for the land used by him for agriculture ;

(ii) Any sum paid as interest on capital borrowed for agriculture ;

(iii) Any sum paid as premium for insurance against risk, damage or destruction of buildings, machinery, stocks and stores pertaining to agricultural operations ;

(iv) Any expenditure incurred on repairs of buildings, machinery and plant used for the purposes of earning agricultural income ;

(v) In respect of depreciation of such buildings, machinery, plant or furniture being the property of the assessee used for the purposes of earning agricultural income, other than buildings, machinery, plant or furniture in respect of which the assessee is entitled to depreciation under clause (vi) of sub-section (2) of section 10 of the Act, a sum equivalent to such percentage of the written down value thereof as may in any case or class of cases be prescribed ;

(vi) Any expenditure on purchase of such animals as are used for the purposes of agriculture, which have died or become permanently useless ;

(vii) Any sum paid on account of land revenue, local cesses, municipal taxes and rates in respect of the agricultural land ;

(viii) Any sum paid in cash or kind for labour for carrying out agricultural operations ;

(ix) Any expenditure incurred on the purchase of seed, fertilizer and pesticides ;

(x) Any sum paid as water rates or for purchase of water ;

(xi) Any expenditure incurred on hiring animals, tractors and agricultural implements used for earning agricultural income ;

(xii) Any expenditure incurred on repairs and maintenance of water courses ;

(xiii) Any expenditure incurred on harvesting and marketing of the agricultural produce ; and

(xiv) Any other expenditure not being in the nature of the capital expenditure or personal expenses of the assessee, laid out or expended wholly and exclusively for the purposes of agriculture.

2. Cost of tractors, agricultural machinery and implements, tubewells and investment in levelling and development of land being the property of the assessee and used by him for the purposes of agriculture, shall be allowed as deduction from agricultural income of the year in which they are purchased for use.

3. Where any deduction under paragraph 2 together with allowances under sub-paragraphs (v) and (vi) of paragraph 1 cannot be made in full in any year owing to there being no agricultural income chargeable for that year or such income being less than the allowance, the allowance or part of the allowance to which effect cannot be given, shall be carried forward and added to such allowance for the following year. ".

3. **Income-tax and super-tax.**—(1) Subject to the provisions of sub-sections (2), (3), (4) and (5), in making any assessment for the year beginning on the first day of July, 1977,—

(a) income-tax shall be charged at the rates specified in Part I of the Schedule ; and

(b) the rates of super-tax shall, for the purposes of section 55 of the Income-tax Act, 1922 (XI of 1922), be those specified in Part II of the Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1977, where the total income of a company includes any profits and gains from the life insurance business, super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consists of such inclusion.

(3) In making any assessment for the year beginning on the first day of July, 1977, where the assessee is a cooperative society, the tax shall be payable at the rates specified in paragraph A of Part I, or paragraph B of Part I and paragraph A of Part II of the Schedule as if the assessee were a company to which the proviso to paragraph A of the said Part II applied, whichever treatment is more beneficial to the assessee.

(4) (a) In making any assessment for the year beginning on the first day of July, 1977, where the total income of an assessee includes any profits and gains derived from export of goods manufactured in Pakistan, income-tax and super-tax, if any, payable in respect of such profits and gains shall, subject to the provisions of clauses (b), (c) and (d), be reduced by an amount equal to fifty per cent of the income-tax and super-tax, if any, attributable to sale proceeds of such goods :

Provided that in the case of a registered firm, super-tax payable by it under paragraph C of Part II of the Schedule shall be reduced under this clause by so much of such amount calculated on the basis of the income-tax payable on its total income under paragraph A of Part I as if it were the total income of an unregistered firm as does not exceed the said super-tax.

(b) Nothing in clause (a) shall apply to a company which has not made such effective arrangements as may be prescribed by the Central Board of Revenue for declaration and payment in Pakistan of dividends payable out of its profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), and for the deduction of tax from such dividends.

(c) Nothing contained in clauses (a) and (b) shall apply in respect of the following goods or class of goods, namely :—

(i) raw cotton ; and

(ii) such other goods as may be notified by the Central Board of Revenue from time to time.

(d) The Central Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section.

(5) In cases to which section 17 of the said Act applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates referred to in sub-section (1).

(6) For the purposes of making deduction of tax under section 18, of the said Act, the rates specified in Part I and Part II of the Schedule shall apply as respects the year beginning on the first day of July, 1977, and ending on the thirtieth day of June, 1978.

(7) For the purposes of this section and of the rates of tax imposed thereby, the expression " total income " means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the said Act ; and the expression " public company " means a company—

(i) in which not less than fifty per cent of the shares are held by the Government ; or

(ii) whose shares were the subject of dealings in a registered stock exchange in Pakistan at any time during the previous year and remained listed on the stock exchange till the close of that year.

4. **Repeal.**—The Finance (Supplementary) Ordinance, 1977 (III of 1977), is hereby repealed.

THE SCHEDULE

(*See* section 3)

PART I

RATES OF INCOME TAX

A. In the case of every individual, unregistered firm, an association of persons, Hindu undivided family and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922), not being a case to which paragraph B of this part applies—

1. Where the taxable income does not exceed Rs. 5,000.	10%
2. Where the taxable income exceeds Rs. 5,000 but does not exceed Rs. 10,000.	Rs. 500 + 20% of the amount exceeding Rs. 5,000.
3. Where the taxable income exceeds Rs. 10,000 but does not exceed Rs. 20,000.	Rs. 1,500 + 30% of the amount exceeding Rs. 10,000.
4. Where the taxable income exceeds Rs. 20,000 but does not exceed Rs. 30,000.	Rs. 4,500 + 40% of the amount exceeding Rs. 20,000.
5. Where the taxable income exceeds Rs. 30,000.	Rs. 8,500 + 50% of the amount exceeding Rs. 30,000 :

Provided that—

(i) no income-tax shall be payable on a total income which before deduction of the sums, if any, exempt under the first and third proviso to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15CCC, section 15D, section 15F, section 15H, section 15HH, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922), does not exceed Rs. 12,000 ;

(ii) where the total income of an assessee exceeds Rs. 12,000 but does not exceed Rs. 15,000, the income-tax payable shall not exceed fifty per cent of the amount by which the total income exceeds Rs. 12,000 ;

(iii) where the total income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the super-tax payable under the said paragraph as bears to the total amount of such super-tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income-tax payable by such partner under this paragraph and, if the sum so arrived at exceeds fifty per cent of the total income of such partner (including his share of income, profits and gains of the firm), the amount of income-tax payable by him under this paragraph shall be reduced by the amount of such excess.

Explanation.—The expression " taxable income ", as used in this paragraph, means—

(a) in the case of an assessee to whom or to which clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income ;

(b) in any other case, the total income of an assessee as diminished by the allowance admissible under the first and third provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15CCC, section 15D, section 15F, section 15H, section 15HH, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every local authority and in every case in which, under the provisions of the Income-tax Act, 1922 (XI of 1922), income tax is to be charged at the maximum rate.	30 *per cent* of the total amount.
C. In the case of every company, being a public company or a foreign association declared to be a company by the Central Board of Revenue under clause (5A) of section 2 of the Income-tax Act, 1922 (XI of 1922), on the total income excluding such part of the total income as consists of any dividends or bonus or bonus shares to which sub-paragraph (3) or sub-paragraph (4) of paragraph A of Part II applies.	30 *per cent* of such income.
D. In the case of every other company, on the total income excluding such part thereof as consists of any bonus or bonus shares to which sub-paragraph (4) of paragraph A of Part II applies.	30 *per cent* of such income.

PART II

RATES OF SUPER TAX

	Rates
A. In the case of a company,—	
(1) on the total income, excluding such part of the total income as consists of dividends or bonus or bonus shares to which sub-paragraphs (3) and (4) apply, where such company is a company to which paragraph C of Part I applies.	35 per cent of such income in the case of a banking company and 20 per cent of such income in the case of a company other than a banking company ;
(2) on the total income excluding such part of the total income as consists of bonus or bonus shares to which sub-paragraph (4) applies where such company is a company to which sub-paragraph (1) does not apply.	35 per cent of such income in the case of a banking company and 20 per cent of such income in the case of a company other than a banking company;

Provided that where a company, in respect of the profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the Central Board of Revenue in this behalf for the declaration and payment in Pakistan of dividends payable out of such profits and gains and for the deduction of tax from such dividends, rebates shall be allowed as follows :—

(i) a rebate of 5 per cent to such company not being a banking company if it is a public company ;

(ii) a rebate of 5 per cent to such company not being a banking company if it is a public company to which clause (iii) does not apply, if its paid-up capital plus free reserves as on the last day of the previous year does not exceed Rs. 5,00,000 ;

(iii) a rebate of 5 per cent on so much of the income, profits and gains of such company, being a public company, as are derived by it from an industrial undertaking if its paid-up capital plus free reserves as on the last day of the previous year does not exceed Rs. 10,00,000 ;

(iv) a rebate of 5 per cent on so much of the income, profits and gains of such company, as are derived by it from an industrial undertaking commencing commercial production at any time between the first day of July, 1975 and the thirtieth day of June, 1980 (both dates inclusive) if the original cost of fixed assets (excluding the cost of land) owned by the company and used by the undertaking does not exceed Rs. 30,00,000, so however that no rebate under clauses (ii) and (iii) shall be allowed to such company ;

(v) a rebate of 10 per cent to such company in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income-tax Act, 1922 (XI of 1922), applies or which are derived by it in Pakistan from processing, freezing, preserving and canning of food, vegetable, fruit, grain, meat, fish and poultry ;

(vi) a rebate of 15 per cent to such company on so much of the income, profits and gains accruing or arising outside Pakistan to which sub-section (4) of section 3 does not apply as are brought by it in Pakistan.

Explanation.—The term " industrial undertaking ", as used in clause (iii) means an undertaking which is set up or commenced in Pakistan on or after the 14th day of August, 1947, and which employs (i) ten or more persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency or (ii) twenty or more persons in Pakistan and does not involve the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is—

(i) engaged in—

(a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original condition ;

(b) ship-building ;

(c) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power ;

(d) the working of any mine, oil-well or other source of mineral deposits not being an undertaking to which the Second and Third Schedules to the Income-tax Act, 1922 (XI of 1922), apply ; or

(ii) any other industrial undertaking which may be approved by the Central Board of Revenue for the purpose of this clause.

(3) to which paragraph C of Part I applies, on the amount representing income from dividends from a company having its registered office in Pakistan—

	Rates
(*a*) where such dividends are received by a public company and are declared and paid by a company formed and registered in Pakistan under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a law within the legislative competence of Parliament in respect of the share capital issued, subscribed and paid after the fourteenth day of August, 1947.	10 per cent of such amount.
(*b*) in other cases.	15 per cent of such amount.

(4) on the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the company to its share-holders with a view to increasing its paid-up capital —

	Rates
(*a*) where a company which issued shares or bonus, as the case may be, is a public company.	10 per cent of such amount.
(*b*) in other cases.	15 per cent of such amount.

B. In the case of every local authority on the whole of the total income.	12.5 per cent of the total income.
C. In the case of every registered firm —	
(1) where the total income does not exceed Rs. 15,000.	*Nil.*
(2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 30,000.	5 per cent of the amount exceeding Rs. 15,000.
(3) where the total income exceeds Rs. 30,000 but does not exceed Rs. 60,000.	Rs. 750 *plus* 10 per cent of the amount exceeding Rs. 30,000.
(4) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000.	Rs. 3,750 *plus* 20 per cent of the amount exceeding Rs. 60,000.
(5) where the total income exceeds Rs. 1,00,000.	Rs. 11,750 *plus* 30 per cent of the amount exceeding Rs. 1,00,000.

Explanation.—The term "registered firm" as used in this paragraph means a firm registered under section 26A of the Income-tax Act, 1922 (XI of 1922), or a firm treated as a registered firm under clause (b) of sub-section (5) of section 23 of the said Act.

ACT NO. II OF 1977

An Act to provide for further land reforms

WHEREAS it is in the supreme national interest to bring about a more equitable distribution of wealth by carrying out further land reforms ;

AND WHEREAS clause (1) of Article 253 of the Constitution of the Islamic Republic of Pakistan provides that Parliament may by law prescribe the maximum limits as to property or any class thereof which may be owned, held, possessed or controlled by any person ;

It is hereby enacted as follows :—

CHAPTER I.—PRELIMINARY

1. **Short title extent and commencement.**—(1) This Act may be called the Land Reforms Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Act, unless there is anything repugnant in the subject or context,—

(1) "Commission" means a Federal or a Provincial Land Commission constituted under the Land Reforms Regulation, 1972 ;

(2) "Government" means, in relation to the Islamabad Capital Territory, the Federal Government, and in relation to a Province, the Government of that Province ;

(3) "irrigated land" means land irrigated by a canal, tubewell, well, lift, spring, tank or by any other artificial means of irrigation ;

(4) "land" means land which is occupied or has been and can be let for agricultural purposes or for purposes allied or subservient to agriculture, and includes the sites of buildings on such land but does not include land occupied as the site of a village, town, factory or industrial establishment ;

(5) "orchard" means land under fruit trees planted to a density of twenty-five trees or more per acre grown and maintained by human effort ;

(6) "owner" includes a person deemed to be an owner under sub-section (4) of section 184 of the West Pakistan Land Revenue Act, 1967 (W. P. Act XVII of 1967) ;

(7) "person" includes a religious, educational or charitable institution, every trust whether public or private, a Hindu undivided family, a company or association or body of individuals, and a cooperative or other society, but does not include a local authority, a university established by law, a joint stock company which is directly or indirectly held or controlled by Federal Government or a Provincial Government or by both or any other body in which the Government holds majority interest ;

(8) "public dues" include dues payable by a person to the Federal Government, or a Provincial Government or to a body directly or indirectly controlled by such Governments;

(9) "prescribed" means prescribed by rules made under this Act;

(10) "President" means the President of the Islamic Republic of Pakistan;

(11) "produce index unit" means the measure in terms of which the comparative productivity of an area of land of a particular kind in a particular assessment circle or area was computed and expressed for the purposes of the schemes relating to the resettlement of displaced persons on land or was determined under the provisions of the repealed Land Reforms Regulation, 1959 and the Land Reforms Regulation, 1972 and in respect of the assessment circle or area where no such unit was determined, such measure as may be determined by the Commission for the Province within which such assessment circle or area is situate;

(12) "tenant" means a person who holds land under another person, and is, or but for a special contract would be, liable to pay rent for that land to that other person and includes the predecessors and successors-in-interest of such person; but does not include—

(a) a mortgagee of the rights of a landowner, or

(b) a person holding stateland in any manner and for any purpose, or

(c) a person to whom a holding has been transferred, or an estate or holding has been let in farm under the West Pakistan Land Revenue Act, 1967, for the recovery of an arrear of land revenue or of a sum recoverable as such an arrear;

(13) "unirrigated land" means land other than irrigated land and includes land fed by rains, floods, hill torrents, and uncultivable or wasteland.

CHAPTER II.—RESTRICTION ON OWNERSHIP AND POSSESSION OF LAND

3. Limits on individual holding.—No person shall, after the commencement of this Act, own or possess land, including his share in Shamilat, if any, in excess of one hundred acres of irrigated land or two hundred acres of unirrigated land, or irrigated and unirrigated land the aggregate of which exceeds one hundred acres of irrigated land (one acre of irrigated land being reckoned as equivalent to two acres of unirrigated land) or an area equivalent to eight thousand produce index units of land calculated on the basis of classification of soil as entered in the Revenue Records for *Kharif*, 1976, whichever shall be greater:

Provided that in determining the entitlement of a person any improvement made by him on his land after the commencement of this Act, shall not be taken into account.

4. Choice and exchange of land.—Save as otherwise provided in this Act—

(1) a person who owns or possesses land including his share in *Shamilat*, if any, in excess to his entitlement under this Act shall, out of such land, select in compact blocks as large as possible, the area which he is entitled to retain;

(2) a person who is required to surrender land under this Act, before doing so, may, it allowed by an officer of the district concerned who is authorized by a Commission in this behalf, exchange the whole or any part of such land with land owned or possessed within the same district by any member of his family for the purpose of consolidation on the basis of equality of produce index value of the land proposed to be exchanged ;

(3) no appeal shall lie in any court or before any authority whatsoever against an exchange of land allowed or disallowed under sub-section (2).

Explanation.—For the purpose of sub-section (2) " family " shall mean father, mother, brothers, sisters, husband, wife or wives, sons and daughters.

5. **Partitioning of joint holdings and undivided Shamilat.**—Notwithstanding anything contained in any other law for the time being in force, a joint holding or an undivided shamilat shall, for the purposes of this Act, be subject to partition to the extent of the share of a person who elects to surrender the whole or part of his share in such joint holding or such undivided Shamilat.

6. **Certain transfers void.**—(1) The transfer of any land, and the creation of any right or interest in, or encumbrance on any land, made in any manner whatsoever in respect of any area, on or after the commencement of this Act by any person holding immediately before that date an area exceeding his entitlement under section 3, shall be and shall be deemed always to have been void, and the land so transferred or encumbered shall be deemed to have been owned or possessed, as the case may be, by the person by whom it was owned or possessed immediately before that date.

(2) Nothing in sub-section (1) shall apply to any transfer of land or the creation of any right or interest in or encumbrance on any land left with a person after he has surrendered the land in excess to his entitlement under this Act.

CHAPTER III.—OBTAINING OF DECLARATIONS, VESTING OF LAND IN GOVERNMENT.

7. **Declarations.**—(1) A Provincial Land Commission may, by notification in the official Gazette, require that any person or class of persons mentioned therein, shall submit such declarations to such authority, in such manner and form and by such date, as may be specified in the notification.

(2) In case a person, who is required to make declaration under this section, owns or possesses land in more than one Province, he shall make the declaration to the Commission for the Province where he permanently resides, and the said Commission may call for any information in respect of the declaration from any other province where the declarant owns or possesses land and pass Orders thereon.

(3) In case a person, who is required to make declaration under this section, owns or possesses land in a Province but resides permanently in another Province or abroad, he shall make the declaration to the Commission for the Province in which he owns or possesses land.

(4) In case of a minor or a person of unsound mind, the declaration required under this section, shall be made on his behalf, by his guardian.

(5) Where a person fails to make a declaration under this section, an officer of the district concerned, who is authorized by a Commission in this behalf, shall, of his own motion or otherwise, and after calling for such information and recording such evidence as he may deem necessary, determine the land owned or possessed by such person in excess to his entitlement under this Act and make an order to this effect.

8. **Certain restrictions on cutting of trees and dismantling or removal of permanent installations or structures.**—A person, who owns or possesses land in excess to his entitlement under this Act, or any one on his behalf shall not, with effect from the commencement of this Act, cut or remove any tree or dismantle, demolish, damage or remove any permanent installation or structure, including buildings and tubewells on land, owned or possessed by him until the land in excess to his entitlement has been surrendered by him under this Act.

9. **Vesting in Government of excess land.**—(1) Land in excess of the area permissible for retention by a person under section 3, shall be surrendered by him within four months of the commencement of this Act, to the Land Commission of the Province where such land is situate, and it shall vest in Government free of any encumbrance or charge :

Provided that rights and obligations of any person in respect of the standing crops on land surrendered under this section shall remain unaffected until 30th day of June, 1977.

(2) Land determined, under sub-section (5) of section 7, to be in excess to the entitlement of a person shall vest forthwith in the Government free of any encumbrance or charge and the defaulter shall be deemed to have forfeited the right and option under section 4.

(3) Any land under litigation which is in excess to the entitlement of a person under this Act, shall vest in the Government subject to the final adjudication of the rights of the litigants.

(4) Any land surrendered by a person which was in his possession as a lessee or mortgagee shall not vest in Government but shall, subject to the provision of section 3, revert to lessor or mortgagor, as the case may be.

10. **Permanent installations and structures.**—Permanent installations and structures, including buildings and tubewells on land surrendered under section 9, shall not be removed, damaged, dismantled or demolished, and shall vest in Government alongwith such land, free of any encumbrance or charge.

CHAPTER IV.—COMPENSATION

11. **Compensation for land.**—The Federal Government shall in respect of land surrendered under section 9, pay compensation to the persons concerned at the rate of rupees thirty per produce index unit.

12. **Compensation for permanent installations, structures and buildings.**—Compensation for permanent installations and structures including buildings and tubewells on land surrendered under this Act, shall be determined and paid by the Federal Government on the basis of actual cost incurred subject to such scale of depreciation as may be prescribed.

13. **Payment of compensation.**—(1) Payment of compensation under sections 11 and 12 shall be made through heritable bonds which shall be transferable and negotiable through or with banks and which shall be redeemable, at the discretion of the Federal Government, by 30th day of June, 1987 and shall carry interest per annum, with effect from the first day of July, 1977, at the rate of one per cent above the bank rate as notified by the State Bank of Pakistan, from time to time.

(2) Where the total amount of compensation payable to a person under this Chapter, does not exceed rupees five thousand, the Federal Government may pay the compensation in cash.

(3) Payment of compensation under this section shall be made to the person concerned after deducting such public dues, owed by him, whose payment had fallen due on the commencement of this Act and which remained unpaid upto the date of payment of compensation.

14. **Transfer of encumbrance or charge.**—Any encumbrance or charge existing on land surrendered by a person or on permanent installations and structures including tubewells on such land, shall be deemed to be an encumbrance or charge on land retained by him under this Act :

Provided that if the encumbrance or charge exceeds the value of the land left with a person, it shall to the extent of such excess, be deemed to be an encumbrance or charge on the bonds payable to him as compensation.

CHAPTER V.—UTILIZATION OF SURRENDERED LAND

15. **Disposal of surrendered land.**—(1) Land vested in Government under this Act, shall, subject to the provisions of this section, be granted free of charge to the tenants who are shown in the Revenue Records to be in cultivating possession of it during *Kharif* 1976 and *Rabi* 1975-76 :

Provided that no land shall be granted to a tenant who but for the coming into force of this Act, would have been entitled to inherit land from a person who is required to surrender land under section 9.

(2) Where any tenant who is entitled to grant of land under sub-section (1) already owns land, he shall be granted only so much land which together with the land already owned by him, does not exceed twelve acres.

(3) Land which is not granted under sub-sections (1) and (2) shall be granted to other landless tenants or persons owning less than twelve acres.

16. **Conditions for grant of land.**—(1) Grant of land under section 15 shall be made on the following conditions :—

(a) a grantee or his heirs shall not alienate by sale, gift, mortgage or otherwise the land or any portion thereof during a period of twenty years from the date of the grant :

Provided that for the purpose of obtaining a loan for the development of the land the grantee or his heirs may mortgage it in favour of Government, a Government sponsored institution or a cooperative society ;

(b) a grantee or his heirs shall not sublet the land.

(2) The Provincial Land Commission concerned may cancel a grant for violation of any of the terms and conditions of the grant after giving an opportunity of being heard to the grantee or his heirs, as the case may be.

17. **Utilization of land.**—Notwithstanding anything contained in section 15, a Provincial Government may, subject to the approval of the Federal Government, utilize or dispose of land surrendered under section 9 for such public purpose and in such manner as the Provincial Government may deem fit, if it is—

(a) an orchard ; or

(b) land surrendered by any religious, charitable or educational society or institution ; or

(c) land surrendered by any trust or *waqf*, whether public or private ; *or*

(d) land under *Shikargahs* and stud or livestock farms.

CHAPTER VI.—LAND COMMISSIONS

18. **Functions of Federal Land Commission.**—The Federal Land Commission shall—

(1) coordinate the functioning of Provincial Land Commissions ;

(2) assist the Federal Government in deciding any dispute or difference between two or more Provincial Land Commissions ;

(3) assist the Federal Government in the exercise of its powers under section 27 ;

(4) issue such directions to any or all Provincial Land Commissions as may be necessary for the purposes of this Act ;

(5) perform such other functions as may, from time to time, be assigned to it by the Federal Government.

19. **Powers and functions of a Provincial Land Commission.**—Subject to the provisions of this Act, a Provincial Land Commission shall exercise all powers and perform all functions necessary for the implementation of this Act in the Province concerned.

20. **Power to set up organisations, etc.**—A Commission may set up such organizations and appoint such authorities, officers and staff and confer such powers upon, and assign such duties to them as it may deem necessary for the purposes of this Act.

21. **Power to make rules.**—A Commission may make rules for carrying out the purposes of this Act, including rules on matters relating to or connected with the presentation, hearing and determination of appeals from, and applications for revision and review of, orders made under this Act :

Provided that the rules made under this section, in case of Federal Land Commission shall be subject to approval of the Federal Government, and in case of a Provincial Land Commission, to the approval of the Provincial Government concerned.

22. **Delegation of powers.**—(1) The Federal Government may, at any time, delegate any of its powers or functions under this Act to such body or person as it may deem necessary for the purposes of this Act.

(2) A Commission may, at any time, by notification in the official Gazette, delegate any of its powers to any of its members or officers or authorities, subject to such conditions ; if any, as may be specified in the notification.

23. **Reconstitution of a Commission.**—The Federal Government may, at any time, by notification in the official Gazette, reconstitute a Commission to comprise such persons as it deems fit, and the Commission so reconstituted shall be deemed to be a Commission under paragraph 4 or 4A, as the case may be, of the Land Reforms Regulation, 1972.

24. **Power to review.**—A Commission shall review a case or a class of cases decided by it before or after the commencement of this Act, if so directed by the Federal Government.

25. **Abatement of pending proceedings.**—All proceedings pending before the Federal Land Commission shall, on commencement of this Act, stand abated unless the Federal Government directs otherwise in a case or class of cases.

26. **Removal of doubt.**—If any dispute or doubt arises as to the extent or scope of any power or the manner in which it shall be exercisable by a Commission, the matter shall be referred to the Federal Government whose decision thereon shall be final.

27. **Powers of the Federal Government.**—The Federal Government may, at any time, of its own motion or otherwise, take cognizance of a case not taken up by a Commission or withdraw a case pending before a Commission or call for a case decided by a Commission or any authority empowered by a Commission in this behalf, and pass such order as it may deem necessary and the order so passed shall be final :

Provided that no order, under this section, shall be passed, adversely affecting the rights of any person, unless such person has been given an opportunity of being heard.

CHAPTER VII.—BAR OF JURISDICTION AND INDEMNITY

28. **Bar of jurisdiction.**—(1) No court shall call in question or permit to be called in question any provision of this Act or of any rule or order made or anything done or any action taken thereunder.

(2) No court shall grant any injunction or make any order, or entertain any proceedings, in relation to anything done or intended to be done under this Act.

29. **Indemnity.**—No suit, prosecution or other legal proceeding shall lie against the Federal Government, or a Provincial Government, or a Commission or any other person for anything in good faith done under this Act or any rule or order made thereunder.

CHAPTER VIII.—MISCELLANEOUS

30. **Act to override other laws, etc.**—The provisions of this Act, and any rule or order made thereunder, shall have effect notwithstanding anything to the contrary contained in any law for the time being in force, or in any order or decree of a court or tribunal or other authority or in any rule of custom or usage or in any contract, instrument, deed or other document.

31. **Power to exempt.**—The Federal Government, if satisfied, may, by notification in the official Gazette, exempt from the operation of this Act any educational institution or a cooperative farming society, registered under the Co-operative Farming Act, 1976 (LII of 1976), or a Livestock Farm established or permitted by the Federal Government :

Provided that an exemption granted to a cooperative society or a Livestock Farm shall not apply to land owned by a member of such society.

32. **Removal of difficulties.**—If any difficulty arises in giving effect to any provision of this Act, the Federal Government may make such order, not inconsistent with the provisions of this Act, as may appear to it to be necessary for the purposes of removing the difficulty.

CHAPTER IX.—PUNISHMENT AND PROCEDURE

33. **Offences and penalties.**—(1) Whoever—

(a) fails to surrender land as required under this Act, or

(b) fails to make any declaration or furnishes incomplete or false information or fails to furnish any information as required under this Act, or

(c) tampers with any record relevant for the purposes of this Act, or

(d) obstructs any person in the discharge of his duties and functions under this Act, or

(e) commits or attempts to commit an act or omission to defeat any of the purposes of this Act, or

(f) contravenes or fails to comply with any other provision of this Act,

shall be punishable with rigorous imprisonment for a term which may extend to seven years or with forfeiture of his immovable property or with both.

(2) A person convicted of any offence under sub-section (1) shall be disqualified from being a member of Parliament or a Provincial Assembly or any local elective body and from being elected and chosen as such a member for a period of five years from the date of such conviction.

(3) Any person convicted of any offence under sub-section (1) shall be disqualified from being a public servant or from being appointed as such or from holding any other office for which a person guilty of any offence involving moral turpitude is disqualified.

34. **Cognizance of offence.**—No court or tribunal shall take cognizance of an offence under this Act except on a report in writing of the facts constituting such offence, made by a public servant under order or authority of the Federal Government or a Provincial Government.

35. **Repeal.**—The Land Reforms Ordinance, 1977 (II of 1977), is hereby repealed.

ACT No. III OF 1977

An Act to amend the Transfer of Evacuee Land (Katchi Abadi) Act, 1972

WHEREAS it is expedient to amend the Transfer of Evacuee Land *(Katchi Abadi)* Act, 1972 (XIII of 1972), for the purpose hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Transfer of Evacuee Land *(Katchi Abadi)* (Amendment) Act, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the eighteenth day of September, 1972.

2. **Amendment of section 2, Act XIII of 1972.**—In the Transfer of Evacuee Land *(Katchi Abadi)* Act, 1972 (XIII of 1972), in section 2, in clause (d), after the brackets, figures and word " (XII of 1957) ", the commas and words " , including any land, plot or vacant site allotted, transferred or otherwise disposed of by the Chief Settlement Commissioner or any other authority under either of the Acts or any other law for the time being in force " shall be added.

3. **Repeal.**—The Transfer of Evacuee Land *(Katchi Abadi)* (Amendment) Ordinance, 1977 (I of 1977), is hereby repealed.

ACT No. IV OF 1977

An Act to make effective provision for the prevention of misconduct amongst holders of representative offices

WHEREAS it is expedient to make effective provision for the prevention of misconduct amongst holders of representative offices ;

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Holders of Representative Offices (Prevention of Misconduct) Act, 1976.

(2) It extends to the whole of Pakistan and applies to all holders of representative offices wherever they may be.

(3) It shall come into force at once.

2. **Interpretation.**—For the purposes of this Act, " holder of representative office " means a person who is holding the office of Federal Minister, Minister of State, Provincial Minister, Parliamentary Secretary or member of Parliament or of a Provincial Assembly, but does not include the Prime Minister or a Chief Minister.

3. **Misconduct.**—(1) Any holder of representative office who commits or attempts to commit misconduct shall be punishable with imprisonment for a term which may extend to seven years, or with fine, or with both.

(2) A holder of representative office is said to commit the offence of misconduct—

(a) if he accepts or obtains or agrees to accept or attempts to obtain from any person for himself or for any other person any illegal gratification as a motive or reward for doing or for bearing to do any official act or for showing or for bearing to show, in the exercise of his official functions, favour or disfavour to any person, or for rendering or attempting to render any service or disservice to any person, with the Federal Government or any Provincial Government or Parliament or a Provincial Assembly, or with any public servant, as such, or

(b) if he accepts or obtains or attempts to obtain for himself or for any other person, any valuable thing without consideration or for a consideration which he knows to be inadequate or unlawful from any person whom he knows to have been, or to be, or to be likely to be concerned in any proceeding or business transacted or about to be transacted by him, or having any connection with his official functions, or from any person whom he knows to be interested in or related to the person so concerned, or

(c) if he dishonestly or fraudulently misappropriates or otherwise converts for his own use any property entrusted to him or under his control as a holder of representative office or wilfully allows any other person so to do, or

(d) if he, by corrupt, dishonest or illegal means obtains for himself or for any other person any valuable thing or pecuniary advantage, or

(e) if he, or any other person on his behalf, is in possession, for which the holder of representative office cannot reasonably account, of pecuniary resources or of property disproportionate to his known sources of income.

(3) In any trial or an offence punishable under clause (e) of sub-section (2) the fact that the accused person or any other person on his behalf is in possession, for which the accused person cannot satisfactory account, of pecuniary resources or property disproportionate to his known sources of income may be proved, and on such proof the court shall presume, unless the contrary is proved, that the accused person is guilty of misconduct and his conviction therefor shall not be invalid by reason only that it is based solely on such presumption.

(4) A person, other than a person referred to in paragraph (a) of clause (1) of Article 271 of the Constitution or paragraph (a) of clause (1) of Article 273 thereof or a person who had made oath as a member of the Senate before the fourteenth day of August, 1973, who is convicted for an offence punishable under sub-section (1) shall be disqualified, until the holding of the next general elections to the National Assembly, from being elected or chosen as, and from being, a member of Parliament or of a Provincial Assembly.

(5) The provisions of this section shall be in addition to, and not in derogation of, any other law for the time being in force, and nothing contained herein shall exempt any holder of representative office from any proceeding which might, apart from this section, be instituted against him :

Provided that a holder of representative office who is tried for an offence punishable under this section shall not be liable to be proceeded against under the Parliament and Provincial Assembly (Disqualification for Membership) Act, 1976.

4. **No arrest without warrant.**—Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), no officer other than an officer authorised by a general or special order of the Federal Government shall investigate any offence punishable under section 3 or make any arrest therefor without warrant.

5. **Offence to be tried by Division Bench of High Court.**—(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), or in any other law for the time being in force, an offence punishable under section 3 shall be tried exclusively by a Bench of the High Court composed of not less than two Judges.

Explanation.—In this sub-section, "High Court" means the High Court within the jurisdiction of which the place from which the holder of representative office proceeded against was elected as a member of Parliament or of a Provincial Assembly is situated or, if such place is situated in the Federally Administered Tribal Areas, the Peshawar High Court.

(2) The High Court shall not take cognizance of an offence punishable under section 3 except with the previous sanction of the Prime Minister.

(3) A trial under this Act shall be held as nearly as may be in accordance with the procedure provided in the Code of Criminal Procedure, 1898 (Act V of 1898), for trial before a High Court.

6. **No prosecution after certain period.**—No prosecution of a holder of representative office for an offence punishable under section 3 shall be instituted,—

(a) in the case of a member of the National Assembly or a Provincial Assembly, on or after the day of the first meeting of the National Assembly or, as the case may be, Provincial Assembly next following the Assembly while being a member of which he is alleged to have committed the offence ;

(b) in the case of a member of the Senate, after the expiration of the term for which he was elected or chosen ; and

(c) in the case of a Federal Minister, Minister of State, Provincial Minister or Parliamentary Secretary, on or after the first meeting of the National Assembly or, as the case may be, Provincial Assembly next following the Assembly while being a member of which he is alleged to have committed the offence or after the expiration of thirty days from the day on which he ceases to hold the office while holding which he is alleged to have committed the offence, whichever first occurs.

7. **Accused person to be competent witness.**—Any person charged with an offence punishable under section 3 shall be a competent witness for the defence and may give evidence on oath in disproof of the charges made against him or any person charged together with him at the same trial:

Provided that—

(a) he shall not be called as a witness except on his own request,

(b) his failure to give evidence shall not be made the subject of any comment by the prosecution or give rise to any presumption against him or any person charged together with him at the same trial,

(c) he shall not be asked, and if asked shall not be required to answer, any question tending to show that he has committed or been convicted of any offence other than the offence with which he is charged, or is of bad character, unless—

(i) the proof that he has committed or been convicted of such offence is admissible evidence to show that he is guilty of the offence with which he is charged, or

(ii) he has personally or by his pleader asked questions from any witness for the prosecution with a view to establish his own good character, or has given evidence of his good character, or the nature or conduct of the defence is such as to involve imputations on the character of the prosecutor or of any witness for the prosecution, or

(iii) he has given evidence against any other person charged with the same offence.

ACT NO. V OF 1977

An Act to provide for the disqualification of certain persons from being elected or chosen as, and from being, a member of Parliament or a Provincial Assembly

WHEREAS it is expedient to provide for the disqualification of certain persons from being elected or chosen as, and from being, a member of Parliament or a Provincial Assembly ;

It is hereby enacted as follows :—

1. Short title, extent and commencement.—(1) This Act may be called the Parliament and Provincial Assemblies (Disqualification for Membership) Act, 1976.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—

(a) "misconduct" means corruption or bribery :

Explanation.—A person shall be deemed to be guilty of corruption if he,—

(i) is convicted under the Prevention of Anti-national Activities Act, 1974 (VII of 1974), and sentenced to imprisonment for a term which is not less than two years ; or

(ii) by corrupt, dishonest or illegal means obtains for himself or for any other person any valuable thing or pecuniary advantage ; and

(b) "respondent" means the person in respect of whom a reference is made under sub-section (2) of section 3.

3. **Cases to be enquired into and decided by Division Bench of High Court.**—(I) A Bench of the High Court composed of not less than two judges shall enquire into and decide cases relating to the misconduct of a person who is holding, or has held, the office of Federal Minister, Minister of State, Attorney-General, Provincial Minister, Parliamentary Secretary, Advocate-General or member of Parliament or of a Provincial Assembly.

Explanation.—In this section,—

(i) a person who is holding the office of "Federal Minister", "member of Parliament", "Provincial Minister" or "member of a Provincial Assembly" does not include a person who is holding the office of Prime Minister or Chief Minister; and

(ii) "High Court" means the High Court within the jurisdiction of which the place from which the respondent was elected as a member of Parliament or of a Provincial Assembly is situated or, if such place is situated in the Federally Administered Tribal Areas, the Peshawar High Court or, in the case of the Attorney-General or an Advocate-General, the High Court within the jurisdiction of which the respondent normally resides.

(2) The High Court shall not proceed to enquire into any charge of misconduct except on a reference in writing made to it—

(a) in the case of a Federal Minister, Minister of State, Attorney-General, Federal Parliamentary Secretary, member of Parliament or Provincial Minister, by the Prime Minister; and

(b) in the case of a Provincial Parliamentary Secretary or an Advocate-General, or a member of a Provincial Assembly other than a Provincial Minister, by the Prime Minister or, if the Prime Minister so requires, by the Chief Minister.

(3) On receiving a reference under sub-section (2), the High Court shall scrutinize the necessary records relating to the charge mentioned in the reference, and—

(a) if, as a result of such scrutiny, it is of the opinion that no charge can be established, return the reference to the authority making it together with its opinion thereon; and

(b) in other cases, issue notice to the respondent requiring him to show cause why it should not further proceed against him under this Act.

(4) Nothing in clause (a) of sub-section (3) shall bar any subsequent reference to the High Court, except in so far as it relates to a charge in respect of which an opinion has previously been given by the High Court under that clause.

4. **Offer to retire from public life, etc.**—(1) A notice under clause (b) of sub-section (3) of section 3 shall, among other things, contain an offer that the respondent may, if he so choses, retire from public life until the holding of the next general elections to the National Assembly.

(2) If the respondent accepts the offer made to him under sub-section (1) the enquiry in respect of the charge against him shall not be proceeded with and he shall stand disqualified until the holding of the next general elections to the National Assembly from being elected or chosen as, and from being, a member of Parliament or of a Provincial Assembly.

5. **Enquiry by High Court, etc.**—If the respondent does not accept the offer made to him under sub-section (1) of section 4, the High Court shall, after such further scrutiny of records and such enquiry as it thinks fit and after giving the respondent an opportunity of being heard, record its findings and, in case the respondent is found guilty, he shall stand disqualified until the holding of the next general elections to the National Assembly from being elected or chosen as, and from being, a member of Parliament or of a Provincial Assembly.

6. **Procedure.**—(1) An enquiry under this Act shall be held as nearly as may be in accordance with the procedure provided in the Code of Criminal Procedure, 1898 (Act V of 1898), for trial before a High Court, as if reference in that Code to the accused were a reference to the respondent and reference to conviction were omitted.

(2) Notwithstanding anything in sub-section (1), the respondent shall be a competent witness in his own behalf and may make a statement on oath at any stage of the enquiry, and the High Court may, for the purpose of enabling him to explain any circumstances appearing against him, question him accordingly at any stage of the enquiry, and he shall make reply, on oath or otherwise as he may elect, but it shall not be incumbent upon him to make such reply forthwith :

Provided that where he fails when making statement on oath, to answer any questions so put to him or to explain any facts appearing against him, in regard to which he is shown to have personal knowledge, the High Court shall be entitled to draw an adverse presumption, in relation to such question put or such fact appearing against him.

(3) The High Court—

(a) may order at any stage of the enquiry that the public generally or any portion of the public, or any particular person, shall not have access to, or be or remain, in the room or building in which the enquiry is being held ; and

(b) may disallow any question asked of a witness if, in its opinion the object of the question is merely to intimidate, harass, insult or annoy the witness.

7. **Bar of jurisdiction.**—No court other than the High Court shall grant an injunction, make any order or entertain any proceedings in respect of any matter to which the jurisdiction of the High Court extends under this Act.

8. **Act not to derogate from other laws.**—The provisions of this Act shall be in addition to and not in derogation of any other law for the time being in force and nothing in this Act shall prevent or prejudice the trial punishment of any person under any other such law :

Provided that a person proceeded against under this Act shall not be liable to be tried for an offence punishable under section 3 of the Holders of Representative Offices (Prevention of Misconduct) Act, 1976.

9. **Saving.**—No proceeding under this Act shall lie against any person who holds or has held an office mentioned in section 3 for anything which has been in good faith done or intended to be done in pursuance of or in exercise of powers vested, or in good faith believed to be vested in him, at the material time by virtue of that office.

10. **Power to make rules.**—The Federal Government may make rules for carrying out the purposes of this Act.

ACT NO. VI OF 1977

An Act to amend the Antiquities Act, 1975

WHEREAS it is expedient to amend the Antiquities Act, 1975 (VII of 1976), for the purpose hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Antiquities (Amendment) Act, 1976.

(2) It extends to the whole of Pakistan.

(3) It shall be deemed to have come into force from the 2nd day of August, 1976.

2. **Amendment of section 15, Act VII of 1976.**—In the Antiquities Act, 1975 (VII of 1976), in section 15,—

(a) in sub-section (1), the commas and words ", after consultation with the Advisory Committee," shall be omitted ; and

(b) in sub-section (2),—

(i) in clause (b), for the semicolon and word " ; or " a full stop shall be substituted ; and

(ii) clause (c) shall be omitted.

3. **Repeal.**—The Antiquities (Amendment) Ordinance, 1976 (XXX of 1976), is hereby repealed.

ACT NO. VII OF 1977

An Act to provide for the constitution and regulation of the Pakistan Railways Police

WHEREAS it is expedient to provide for the constitution and regulation of the Pakistan Railways Police for the safety of passengers and goods transported by Pakistan Railways, the protection of Railway property, the prevention, inquiry and investigation of offences committed in relation to Pakistan Railways and for matters connected therewith ;

It is hereby enacted as follows :—

CHAPTER I

1. **Short title, extent, application and commencement.**—(1) This Act may be called the Pakistan Railways Police Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall apply to all members and officers of the Pakistan Railways Police wherever they may be.

(4) It shall come into force at once.

2. **Definitions.**—In this Act, unless there is anything repugnant in the subject or context,—

(a) 'Chief Executive' means a person appointed by the Federal Government to manage the Pakistan Railways, by whatever name called;

(b) 'Code' means the Code of Criminal Procedure, 1898 (Act V of 1898);

(c) 'competent authority' means any officer or authority designated as such by the Federal Government;

(d) 'Inspector-General' means the Inspector-General of the Pakistan Railways Police or any person for the time being performing the duties of the Inspector-General;

(e) 'member' means a person, other than an officer, who is appointed to the Pakistan Railways Police and has signed an affirmation in the form set out in the First Schedule;

(f) 'offence' means an offence punishable under this Act or under any other law for the time being in force;

(g) 'officer' means a person who is so appointed to the Pakistan Railways Police and has signed an affirmation in the form set out in the First Schedule;

(h) 'Officer-in-charge of Railway Police Station' means any person appointed as such by the competent authority and includes, when the officer-in-charge of the Railway Police Station is absent from the station-house or is unable by reason of illness or any other cause to perform his duties, the member present at the station-house who is next in rank to such officer and is above the rank of a constable;

(i) 'Provincial Police' means the police constituted by a Provincial Government under the Police Act, 1861 (V of 1861);

(j) 'Railway' means railway as defined in the Railways Act, 1890 (IX of 1890), including rolling stock as defined in the said Act, but excluding—

  (i) such lines of rail as lie outside the territorial limits notified under section 3; and

  (ii) such fixed installations as lie outside the territorial limits notified under section 3 and are classified by the Federal Government as key points;

(k) 'regulations' means regulations made under this Act; and

(l) 'rules' means rules made under this Act.

CHAPTER II

3. **Power to constitute, control and maintain the Pakistan Railways Police and its functions.**—(1) Notwithstanding anything contained in any other law for the time being in force, the Federal Government may constitute, control and maintain a force to be called the Pakistan Railways Police for performing, within such territorial limits as the Federal Government may, by notification in the official Gazette, specify the following functions, namely:—

(a) preventing loss to Railway property and property consigned to the Railways and prevention of offences in respect thereof;

(b) ensuring proper conduct of persons on the Railways ;

(c) general maintenance of law and order on the Railways and taking cognizance of offences committed on them ;

(d) to render all possible assistance to passengers and railway servants ;

(e) to protect travellers from injury to person or property ;

(f) to keep Railway platforms and other Railway premises clear of idlers and beggars and to keep a look out for suspicious persons, smugglers and persons travelling with arms without a license or in contravention of rules, regulations or orders for the time being in force ;

(g) to search empty carriages for property left behind by passengers and to take possession of such property for due disposal under the law ;

(h) to control and regulate movement and parking of hackney carriages and mechanically propelled vehicles at Railway Stations and to enforce the regulations of the Railway authorities with regard to them ;

(i) to bring to the notice of the appropriate Railway authorities any contravention, breach or violation of any law of which the Pakistan Railways Police cannot itself take cognizance ; and

(j) such other functions connected with the purposes of this Act as the Federal Government may, by notification in the official Gazette, require the Pakistan Railways Police to perform.

(2) Without prejudice to the powers conferred on it by or under this Act, the Federal Government may, in relation to the Pakistan Railways Police exercise all powers which, under the Police Act, 1861 (V of 1861), and the Code, are exercisable by a Provincial Government in relation to the Provincial Police.

CHAPTER III

4. **Constitution, superintendence and administration of the Pakistan Railways Police.**—(1) The Pakistan Railways Police shall be constituted in such manner as may be prescribed by rules.

(2) The head of the Pakistan Railways Police shall be an Inspector-General who shall administer it in accordance with the provisions of this Act and the rules and regulations, and such orders and instructions as may be made or issued by the Federal Government from time to time.

(3) The Inspector-General shall exercise his powers and perform his functions under the general supervision of the Chief Executive.

5. **Transfer of Provincial Railway Police and Railway Watch and Ward to the Pakistan Railways Police.**—(1) Notwithstanding anything contained in any other law for the time being in force or any contract, agreement or any condition of service,—

(a) all persons holding any rank or post, not above the rank or post of Superintendent, in or under the Railway Police of any Province ; and

(b) all persons holding any rank or post in the Railway Watch and Ward ;

shall, subject to such conditions as may be laid down by the Federal Government, stand transferred and appointed to such corresponding ranks or posts in or under the Pakistan Railways Police as may be notified by the Federal Government.

(2) If, at any time, the Federal Government considers that the services of any person referred to in clause (a) of sub-section (1) are no longer needed by the Pakistan Railways Police, the Federal Government may, by order in writing, revert such person to the Police of the Province to which he belonged immediately before the commencement of this Act.

6. **Ordinance No. XXIII of 1969 not to apply to the Pakistan Railways Police.**—Nothing contained in the Industrial Relations Ordinance, 1969 (XXIII of 1969), shall apply to, or in relation to, the Pakistan Railways Police.

7. **Appointment of officers of the Pakistan Railways Police.**—For the purposes of this Act, the Federal Government may, by notification in the official Gazette, appoint any person to be—

(a) the Inspector-General of the Pakistan Railways Police ;

(b) a Deputy Inspector-General of the Pakistan Railways Police ;

(c) a Superintendent of the Pakistan Railways Police ; and

(d) an officer with any other designation.

8. **Appointment of members and ministerial staff.**—(1) The Inspector-General, or an officer to whom the power is delegated by the Inspector-General, may appoint members and ministerial staff and determine the duties to be performed by them.

(2) Appointments under sub-section (1) shall be made by direct recruitment or promotion or transfer from any other force or any department of the Federal Government or a Provincial Government in such manner as may be prescribed by rules.

(3) The officers and members and ministerial staff shall receive such pay, pension, allowances and other remuneration, and shall enjoy such other privileges, as may be prescribed by rules.

(4) Every officer and member, other than the Inspector-General, shall receive a certificate in the form set out in the Second Schedule under the seal of the Inspector-General or such other officer as the Inspector-General may authorise in this behalf and, by virtue of holding such certificate, he shall be vested with the powers, functions and privileges of an officer or member, as the case may be.

(5) Any person who ceases, for any reason, to be an officer or member shall forthwith surrender the certificate referred to in sub-section (4) to any officer authorised by the Inspector-General in this behalf, together with the uniform and equipment, if any, issued to him.

(6) Officers and members of the Pakistan Railways Police shall wear such uniforms as may be prescribed by regulations.

9. **Powers of officers and members of the Pakistan Railways Police.**—(1) The Inspector-General shall exercise the powers of an Inspector-General of Police under the Police Act, 1861 (V of 1861).

(2) The Inspector-General shall, in respect of the officers, members and ministerial staff, have all the powers conferred on him by or under this Act.

(3) An officer or member shall, in respect of Pakistan Railways,—

(a) for the purpose of inquiry, investigation, arrest, trial and prosecution, exercise all the powers conferred on an officer or member of Police under the Police Act, 1861 (V of 1861), and the Code (except powers under section 58 thereof), the Railways Act, 1890 (IX of 1890), this Act and the rules and regulations ; and

(b) use such arms, ammunition and equipment as may be authorised by the Inspector-General for the purposes of this Act.

(4) Officers superior in rank to an officer-in-charge of a Railway Police Station may exercise the same powers, throughout the local areas or jurisdictions to which they are appointed, as may be exercised by such officer within the limits of his station or jurisdiction.

Explanation.—For the purpose of the exercise by the officers and members of the powers of an officer-in-charge of a Railway Police Station under this Act, 'Police Station' means any place declared, generally or specially, by the Federal Government to be a Police Station within the meaning of the 'Code'.

(5) If any officer or member suspects that any property is stolen property and that it is likely to be removed, transferred or otherwise disposed of before an order of the appropriate authority for its seizure is obtained, such officer or member may, by order in writing, direct the owner or any person who is apparently for the time being in possession thereof not to remove, transfer or otherwise dispose of such property in any manner except with the previous permission of that officer or member and such order shall be subject to any order made by the Court having jurisdiction in the matter.

(6) Any contravention of an order made under sub-section (5) shall be punishable with rigorous imprisonment for a term which may extend to one year, or with fine, or with both.

(7) An officer or an officer-in-charge of a Railway Police Station may, for the purposes of this Act, call upon the Provincial Police and the District Magistrate concerned to come to the help of the Pakistan Railways Police and in such a case the Provincial Police and the District Magistrate shall act in the same manner as they act within their own jurisdiction for the maintenance of law and order, for the arrest of offenders and for recovery of persons and property.

CHAPTER IV

10. **Appointment of Magistrates and Public Prosecutors.**—Notwithstanding anything contained in the Code, the Federal Government may, for the purposes of this Act, appoint—

(a) any person to be a Magistrate of the first class within the meaning of the Code ; and

(b) any person or officer of the Pakistan Railways Police to be a public prosecutor within the meaning of the Code.

CHAPTER V

11. **Liabilities of officers and members.**—(1) It shall be the duty of every officer and member promptly to obey and to execute all orders and instructions issued to him by the competent authority.

(2) Every officer and member shall be liable to serve wherever he is required to serve by the competent authority.

(3) Every officer or member who is guilty of any violation of duty or wilful breach or neglet of any provision of this Act or of any rule or regulation or lawful order made by a competent authority, or who withdraws from his duties without permission, or who, being absent on leave, fails, without reasonable cause, to report himself for duty on the expiration of such leave, or on being recalled to duty earlier, or who engages without authority in any employment other than his duty under this Act, or who is guilty of cowardice, or who offers any unwarrantable personal violence to any person in his custody, shall be liable to be proceeded against departmentally, or, on conviction before a Magistrate, to imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(4) No court shall take cognizance of an offence punishable under sub-section (3) except upon a complaint in writing made by a person authorised in this behalf by the Federal Government.

(5) Any person convicted, under sub-section (3) may, within thirty days from the date of his conviction, file an appeal to the Court of Session having jurisdiction, whose decision thereon shall be final.

12. **Indemnity.**—No suit, prosecution or other legal proceedings shall lie against any person for anything in good faith done or intended to be done under this Act or the rules or regulations.

CHAPTER VI

13. **Public servant.**—Every officer and member of the Pakistan Railways Police shall be a public servant within the meaning of section 21 of the Pakistan Penal Code (Act XLV of 1860).

14. **Assets and liabilities.**—(1) All rights, properties, assets and liabilities of the Railway Police of a Province shall stand transferred to the Pakistan Railways Police on the commencement of this Act.

(2) The transfer of rights, properties, assets and liabilities under sub-section (1) shall be subject to such terms and conditions as may be agreed upon between the Federal Government and the Provincial Government or, in the absence of such agreement, as may be determined by the President.

(3) All rights, properties, assets and liabilities of the Railway Watch and Ward shall stand transferred to the Pakistan Railways Police on the commencement of this Act in such manner and to such extent as may be determined by the Federal Government.

15. **Delegation of powers by the Federal Government.**—The Federal Government may, by notification in the official Gazette, delegate all or any of its powers under this Act, except those under section 17, to the Chief Executive or the Inspector-General.

16. **Delegation of powers by the Inspector-General.**—The Inspector-General may, with the prior approval in writing of the Federal Government, delegate all or any of his powers under the rules for the efficient functioning of the Pakistan Railways Police to any officer or member.

17. **Power to make rules.**—The Federal Government may, by notification in the official Gazette, make rules—

(a) regulating the functions and powers of the officers including the Magistrates and the public prosecutors ;

(b) regulating the grades of, and the remuneration and rewards to be paid to, the officers, members and ministerial staff of the Pakistan Railways Police and their conditions of service ;

(c) prescribing and regulating the award of departmental punishments and trial of cases by Magistrates ;

(d) appointing the place where a person punished with imprisonment may be kept in custody ; and

(e) generally for the purpose of carrying into effect the provisions of this Act.

18. **Power to make regulations.**—The Inspector-General may, with the prior approval in writing of the Chief Executive, make regulations consistent with this Act and the rules and shall forward a copy of any regulation so made to the Federal Government.

19. **Transitional provision.**—Till such time as the rules and regulations are framed,—

(a) the persons referred to in clause (a) of sub-section (1) of section 5, and the officers and members appointed after the commencement of this Act, shall, so far as may be and with the necessary modifications, be governed by the Punjab Police Rules, 1934 ; and

(b) the persons referred to in clause (b) of the aforesaid sub-section shall, so far as may be and with the necessary modifications, be governed by the rules governing the Railway Watch and Ward immediately before the commencement of this Act.

20. **Repeal.**—The Pakistan Railways Police Ordinance, 1976 (XLI of 1976), is hereby repealed.

FIRST SCHEDULE

[*See* section 2 (e) and (g)]

FORM OF AFFIRMATION

I, ———————— son/daughter of ———————— solemnly affirm in the presence of Almighty Allah that I will bear true faith and allegiance to the Islamic Republic of Pakistan and that I will, as in duty bound, honestly and faithfully serve in the Pakistan Railways Police and go wherever I may be ordered by air, land or sea, and that I will observe and obey all commands of any officer set over me even to the peril of my life.

Signed in acknowledgement of the above having been read out to me.

Person Enrolled

Dated.................

Signed in my presence after I had ascertained that the person understood the purpose of what he/she signed.

Inspector-General,
Pakistan Railways Police
Or
Other Enrolling Officer.

ROMAN—URDU TRANSLATION OF AFFIRMATION

Main————WALD|BINT————Khuda-e-Taala ko hazir-o-nazir janker iman se iqrar karta|karti hun key main Islami Jamhooria Pakistan ka|ki suche **dil se wafadar rahunga|rahungi** aur Pakistan Railways Police men imandari aur wafadari se khidmat seranjam doonga|doongi aur hawa, khushki ya tari ke raste jahan bhi jane ka hukam melega jaonga|jaongi aur jise mera afsar muqarar kia jaega uskey her hukam ki tamil aur pairwi karunga|karungi, khah us men jan ka khatra ho.

SECOND SCHEDULE

[*See* section 8 (4)]

CERTIFICATE

Mr.|Mrs.|Miss————————has been appointed as officer|member of the Pakistan Railways Police under the Pakistan Railways Police Act, 1977, and is vested with powers, functions and privileges of an officer a member of the Pakistan Railways Police.

Identification of the
Officer|Member.

Inspector-General,
Seal of the Pakistan Railways,
Police.

Photo of the
Officer|Member.

ACT No. VIII OF 1977

An Act further to amend the Political Parties Act, 1962

WHEREAS it is expedient further to amend the Political Parties Act, 1962 (III of 1962), for the purpose hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Political Parties (Amendment) Act, 1977.

(2) It shall come into force at once.

2. **Substitution of section 8, Act III of 1962.**—In the Political Parties Act, 1962 (III of 1962), for section 8 the following shall be substituted, namely :—

> "8. *Certain disqualifications for being a member of Parliament or a Provincial Assembly.*—A person who has—
>
> (a) at any time on or after the twentieth day of December, 1971, been an office-bearer of a political party dissolved under sub-section (2) of section 6 and has not, before a declaration in respect of such party is made under sub-section (1) of that section, resigned from, or publicly announced his dissociation with, such party ; or
>
> (b) been convicted under section 7 :
>
> shall be disqualified from being a member of Parliament or a Provincial Assembly and from being elected or chosen as such a member for a period of five years from the date of such dissolution or conviction, as the case may be.

Explanation.—In this section, 'office-bearer of a political party' means an office-bearer at the National or Provincial set up of the party otherwise than as a mere member of the Working, Central, Provincial or other Committee of the party.".

ACT NO. IX OF 1977

An Act to provide for the establishment of a Federal Bank for Cooperatives and regulation of Cooperative Banking

WHEREAS it is expedient to provide for the establishment of a Federal Bank for Cooperatives and Regulation of Cooperative Banking, and for matters ancillary thereto;

AND WHEREAS the Provincial Assemblies of the North-West Frontier Province, the Punjab and Sind and Parliament, exercising the powers of the Provincial Assembly of Baluchistan under Article 234 of the Constitution of the Islamic Republic of Pakistan, have passed resolutions under Article 144 of the Constitution to the effect that Parliament may by law regulate the matter of cooperative banking;

It is hereby enacted as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Establishment of the Federal Bank for Cooperatives and Regulation of Cooperative Banking Act, 1977.

(2) It extends to the whole of Pakistan and also applies to the business of the Bank transacted outside Pakistan and to persons conducting such business.

(3) It shall come into force at once and shall be deemed to have taken effect on the 9th day of October, 1976.

2. **Definition.**—In this Act, unless there is anything repugnant in the subject or context,—

(a) "approved securities" means securities in which a trustee may invest money under clause (a), clause (b), clause (bb), clause (c) or clause (d) of section 20 of the Trusts Act, 1882 (II of 1882), and such other securities as the Federal Government may, by notification in the official Gazette, declare to be approved securities for purposes of this Act;

(b) "Bank" means the Federal Bank for Cooperatives established under section 5;

(c) "Board" means the Board of Directors constituted under section 9;

(d) "Chairman" means the Chairman of the Board;

(e) "cooperative bank" means a 'banking society' as defined in the Explanation to sub-section (2) of section 7 of the Cooperative Societies Act, 1925 (VII of 1925), other than a Provincial Cooperative Bank;

(f) "cooperative society" means a society registered in Pakistan under any law for the time being in force relating to registration of cooperative societies and a "primary cooperative society" means such a society of which no other society is a member;

(g) " borrower " means a person who has obtained a loan from the Bank or a Provincial Cooperative Bank and includes a surety or an indemnifier, but does not include the Federal Government or a Provincial Government ;

(h) " demand liabilities " means liabilities which are to be met on demand and " time liabilities " means liabilities which are not demand liabilities ;

(i) " Director " means a Director for the time being of the Board ;

(j) " District Judge " includes, in respect of areas where a District Judge does not have unlimited pecuniary jurisdiction in original civil suits, a High Court exercising original civil jurisdiction ;

(k) " family members " in relation to a person means his spouse, dependent lineal ascendents and descendents and dependent brothers and sisters ;

(l) " loan " includes an advance, a cash credit, an overdraft, a packing credit, a bill discounted and purchased, letter of credit or any other financial accommodation or engagement provided by the Bank or a Provincial Cooperative Bank to a borrower ;

(m) " Managing Director " means Managing Director of the Bank and includes any person for the time being discharging the functions of the Managing Director ;

(n) " multi-unit cooperative society " means a cooperative society to which the Multi-Unit Cooperative Societies Act, 1942 (VI of 1942), applies and which—

  (i) is not a banking society as defined in the Explanation to sub-section (2) of section 7 of the Cooperative Societies Act, 1925 (VII of 1925) ; and

  (ii) does not use as a part of its name the word " Bank " or " Banking " or any of its derivatives ;

(o) " prescribed " means prescribed by rules ;

(p) " Provincial Cooperative Bank " means a cooperative society the primary object of which is to make loans to the cooperative societies which are its members and which is notified, for the purposes of this Act, to the Bank by the Provincial Government of the Province within which the cooperative society is registered or, until a cooperative society is so notified, any one of the following, namely :—

  (i) the Baluchistan Provincial Cooperative Bank Ltd ;
  (ii) the Frontier Provincial Cooperative Bank Ltd ;
  (iii) the Punjab Provincial Cooperative Bank Ltd ; and
  (iv) the Sind Provincial Cooperative Bank Ltd ;

(q) " regulation " means a regulation made under this Act ;

(r) " rule " means a rule made under this Act ;

(s) " scheduled bank " has the same meaning as in the State Bank of Pakistan Act, 1956 (XXXIII of 1956) ;

(t) " State Bank " means the State Bank of Pakistan established under the State Bank of Pakistan Act, 1956 (XXXIII of 1956).

3. **Act to over-ride other laws.**—(1) Except as provided in sub-section (2), this Act shall have effect notwithstanding anything contained in the Banks (Nationalization) Act, 1974 (XIX of 1974), or any other law, excepting the State Bank of Pakistan Act, 1956 (XXXIII of 1956), and the Banking Companies Ordinance, 1962 (LVII of 1962), as amended by this Act, for the time being in force or any instrument having effect by virtue of any law or any agreement, contract, award or memorandum or articles of association or other instrument.

(2) Nothing in—

(a) section 36 of the State Bank of Pakistan Act, 1956 (XXXIII of 1956), shall apply to the Chairman or a Director, other than the Managing Director ;

(b) clause (iv) of sub-section (1) of section 14 of the Banking Companies Ordinance, 1962 (LVII of 1962), shall apply to shares of the Bank held by the State Bank ;

(c) section 27, section 28, clause (b) of sub-section (6) of section 40, clause (c) of sub-section (1) of section 42, Parts III and IV, or section 89 of the Banking Companies Ordinance, 1962 (LVII of 1962), shall apply to the Bank ;

(d) clause (c) of sub-section (1), or sub-sections (2), (3), (4) and (5) of section 11, sub-section (3) of section 14, sections 15, 15-A, 15-B, 15-C or 20, sub-section (3) or (6) of section 25, sub-section (4) or (5) of section 40, or section 41-A, 41-B, 41-C, or 83 of the Banking Companies Ordinance, 1962 (LVII of 1962), shall apply to the Chairman or a Director other than the Managing Director.

4. **Power to exempt, and suspend operation of Act, in certain cases.**—The Federal Government may, by notification in the official Gazette, and subject to such conditions as may be specified in the notification, exempt the Bank from, or suspend the application to the Bank of, all or any of the provisions of this Act, either generally or for such period as may be so specified.

5. **Establishment of the Bank.**—(1) As soon as may be after the coming into force of this Act, the Federal Government shall take steps to establish, in accordance with the provisions of this Act, a bank to be called "The Federal Bank for Cooperatives" to carry out the purposes of this Act.

(2) The Bank shall be a body corporate having perpetual succession and a common seal, with powers to acquire, own, hold and dispose of any property, and shall by the name assigned to it by sub-section (1) sue and be sued.

(3) The Bank shall be deemed to be a banking company for the purposes of the State Bank of Pakistan Act, 1956 (XXXIII of 1956), the Banking Companies Ordinance, 1962 (LVII of 1962), and any other law for the time being in force relating to banking companies, excepting the Banks (Nationalization) Act, 1974 (XIX of 1974).

6. **Share capital.**—(1) The initial share capital of the Bank shall be twenty crores of rupees divided into two thousand fully paid up shares of the nominal value of one hundred thousand rupees each and shall be fully subscribed by the Federal Government, the Provincial Governments and the State Bank of Pakistan in the following manner :—

(a) Federal Government.	Rs. 2.00 crores
(b) State Bank.	Rs. 15.00 crores

(c) Government of the Punjab.	Rs. 1.00 crores.
(d) Government of Sind.	Rs. 1.00 crores.
(e) Government of N.W.F.P.	Rs. 0.50 crores.
(f) Government of Baluchistan.	Rs. 0.50 crores.

(2) The share capital may be increased from time to time by a resolution of the Board with the approval of the Federal Government; and the capital so increased shall be fully subscribed by the Federal Government, the Provincial Governments and the State Bank of Pakistan.

7. **Offices and branches.**—(1) The head office of the Bank shall be at Islamabad.

(2) The Bank shall establish one Regional Office in each Province and may establish Offices, Branches and Agencies at such places as the Board may think fit.

8. **Direction and superintendence.**—The general direction and superintendence of the affairs and business of the Bank shall vest in a Board of Directors constituted in accordance with section 9, which may exercise all such powers and do all such acts and things as may be exercised or done by the Bank, subject to the provisions of this Act.

9. **Board.**—(1) The Board shall consist of—

(a) the Chairman;

(b) all the directors for the time being of the Central Board of Directors of the State Bank;

(c) the Managing Director;

(d) two directors to be nominated by the Federal Government of whom one shall be an officer of the Ministry of the Government of Pakistan concerned with the subject of cooperatives and the other a non-official; and

(e) two directors from each Province to be nominated by the Federal Government on the recommendation of each Provincial Government, of whom one shall be a non-official.

(2) The Governor for the time being of the State Bank shall be the Chairman of the Board.

(3) Unless the Federal Government otherwise directs in any case, a non-official Director referred to in clause (d) or clause (e) of sub-section (1) shall hold office for a period of three years and shall, subject to the provisions of this Act be eligible for re-appointment:

Provided that such a Director shall not hold office for more than six consecutive years, and in computing the period of six years, any break of less than three years in continuity of office shall be disregarded.

(4) A Director referred to in clause (b) of sub-section (1) and an officer who is nominated Director under clause (d) or clause (e) of that sub-section, shall hold office during the pleasure of the Federal Government.

(5) No act or proceeding of the Board shall be invalid by reason only of the existence of any vacancy in, or defect in the constitution of the Board.

10. **Managing Director.**—(1) The Managing Director shall be appointed by the Federal Government on such terms and conditions as the Federal Government may determine and shall hold office during the pleasure of the Federal Government.

(2) Subject to sub-section (1), the Managing Director may, by writing under his hand addressed to the Federal Government, resign his office.

(3) The Managing Director shall be the whole-time Chief executive of the Bank and shall perform such functions as are assigned to him by or under this Act.

(4) If at any time the Managing Director is absent or is unable to perform his functions due to any cause, the Federal Government may authorise any other person not disqualified under section 11 to discharge for the time being the functions of the Managing Director on such terms and conditions as the Federal Government may think fit.

11. **Dis-qualifications of Managing Director and Directors.**—No person shall be or shall continue to be the Managing Director or a Director who—

(a) is or becomes a member of Parliament or a Provincial Assembly ; or

(b) is or at any time has been adjudicated an insolvent or suspends or has suspended payment or compounds or has compounded with his creditors ; or

(c) is a minor ; or

(d) is or is found to be a lunatic or becomes of unsound mind ; or

(e) is or has at any time been convicted for any offence which in the opinion of the Federal Government is an offence involving moral turpitude ; or

(f) was at any time in the service of the Federal Government or a Provincial Government or a Corporation or body owned or controlled by any such Government or in the service of any bank and was dismissed or disqualified for employment ; or

(g) is not a citizen of Pakistan or ceases to be a citizen of Pakistan ; or

(h) is a person against whom action has been taken or any proceedings are pending under section 235 of the Companies Act, 1913 (VII of 1913), or section 83 of the Banking Companies Ordinance, 1962 (LVII of 1962).

12. **Meetings of the Board.**—(1) Seven Directors shall form a quorum for a meeting of the Board.

(2) Subject to sub-section (1), the meetings of the Board shall be held in such a manner as may be prescribed :

Provided that until rules are made in this behalf, such meetings shall be convened by the Chairman.

(3) At the meetings of the Board, each Director shall have one vote and, in the event of equality of votes, the Chairman shall have a second or casting vote.

(4) All meetings of the Board shall be presided at by the Chairman and, in his absence, by a Director chosen for the purpose by the Directors present from amongst their number.

13. **Fees for attending meeting.**—A non-official Director shall be paid such fees, travel costs and other expenses for attending the meetings of the Board as the Board may determine.

14. **Indemnity of Directors.**—(1) A Director shall not be personally responsible for the acts of any other Director or of any other officer or servant of the Bank or for any loss or expense resulting to the Bank by reason of insufficiency or deficiency in value of or title to any property or security acquired or taken on behalf of the Bank, or by wrongful act of any person under a liability to the Bank, or for anything done by him in good faith in the discharge of his duties.

(2) Every Director shall be indemnified by the Bank against all losses and expenses reasonably incurred by him in the discharge of his duties except such as are caused by his wilful act or default.

15. **Advisory Committee.**—(1) The Bank may constitute an Advisory Committee consisting of—

(a) the Managing Director, who shall be the Chairman thereof ;

(b) one representative each of the Ministries of the Government of Pakistan concerned with the subjects of finance and cooperatives ;

(c) two representatives each of the Provincial Governments, of whom one shall be a non-official ;

(d) the chief executive of each of the Provincial Cooperative Banks ; and

(e) the Executive Director incharge of the Agricultural Credit Department in the State Bank.

(2) All meetings of the Advisory Committee shall be presided at by the Chairman thereof and, in his absence, by a Member chosen for the purpose by the Members present from amongst their number.

(3) The Advisory Committee shall advise the Bank on such matters as may be referred to it by the Board from time to time and may make recommendations on its own motion to identify areas of improvement in service, facilities to customers of co-operative societies, including measures for meeting regional credit requirements.

(4) The meetings of the Advisory Committee shall be convened by the Chairman thereof at such time and place as he may deem fit, and the non-official members of the Advisory Committee shall be paid such fees, travel cost and other expenses for attending the meetings as may be determined by the Board.

16. **Officers and servants.**—(1) The Bank may appoint or employ such officers and servants as it considers necessary for the efficient performance of its functions on such terms and conditions as may be laid down by regulations :

Provided that, until regulations are made in this behalf, the conditions may be determined by the Board or by the Managing Director, to the extent he is authorised by the Board.

(2) The Managing Director and every officer and employee of the Bank shall be deemed to be a public servant within the meaning of section 21 of the Pakistan Penal Code (Act XLV of 1860).

(3) For the purpose of section 124 of the Evidence Act, 1872 (I of 1872), the provisions of Part IV of the Code of Civil Procedure, 1908 (Act V of 1908), and the provisions of rule 27 of Order V, and rule 52 of Order XXI of the said Code, the Bank and any officer and employee of the Bank acting in his official capacity as such shall be deemed to be a public officer.

(4) The provisions of section 123 of the Evidence Act, 1872 (I of 1872), shall apply to the unpublished records relating to the affairs of the Bank and the Managing Director shall be deemed to be the officer or head of the department concerned.

17. **Business and functions.**—(1) The Bank shall be the principal financing institution for meeting the credit needs of Provincial Cooperative Banks and multi-unit cooperative societies.

(2) The Bank may carry on, transact or do the several kinds of business and acts hereinafter specified, namely :—

(i) accept money on deposit ;

(ii) borrow funds from the Federal Government, financial institutions as defined in clause (f) of section 2 of the National Development Finance Corporation Act, 1973 (XIII of 1973), and such other financing institutions in or outside Pakistan as are approved in this behalf by the Federal Government, against the security of its assets or otherwise ;

(iii) raise funds for the purpose of the Bank's operation through issue and sale of bonds and debentures ;

(iv) make secured loans and advances to Provincial Cooperative Banks, multi-unit cooperative societies and, subject to the regulations framed for the purpose, to the officers and staff of the Bank ;

(v) for the purpose of securing its loans and advances, accept pledge, mortgage, hypothecation or assignment of any kind of movable or immovable property or documents of title or guarantee of the Federal Government or a Provincial Government and such other securities as the Bank may deem fit ;

(vi) draw, accept, discount, buy or sell or rediscount bills of exchange or promissory notes bearing two or more good signatures, one of which shall be that of a scheduled bank or a Provincial Cooperative Bank ;

(vii) issue guarantees and give indemnities in relation to its business ;

(viii) subscribe to the debentures, being debentures repayable within a period not exceeding ten years, of any body corporate specially established for the promotion of business of cooperative societies ;

(ix) deliver, receive, collect and remit any securities ;

(x) acquire, maintain and transfer all movable or immovable properties, including residential premises, for carrying on business ;

(xi) open accounts or enter into any agency arrangement with any bank or financial institution in or outside Pakistan ;

(xii) invest its funds in Government Securities and other approved securities and if so directed by the Board and with the approval of the Federal Government, in the share capital of—

(a) a Provincial Cooperative Bank upto an amount not exceeding twenty-five per cent of the fresh capital contributed by the Provincial Government of the Province within which that Provincial Cooperative Bank is registered; and

(b) a multi-unit cooperative society upto an amount not exceeding twenty-five per cent of its paid-up capital;

(xiii) sell and realise property, movable or immovable, which may in any way come into the ownership, possession or control of the Bank in the satisfaction or part satisfaction of any of its claims and the acquisition and the holding of, and generally the dealing with, any right, title or interest in any property, movable or immovable, which may be the Bank's security for any advance or loan or connected with any such security;

(xiv) assist the Federal Government and the Provincial Governments in formulating schemes for the development and revitalisation of the cooperative movement in the country in general and the Provincial Cooperative Banks in particular;

(xv) assist Provincial Cooperative Banks in preparing their seasonal and developmental loaning programmes and conduct appraisal and undertake feasibility study of projects covered by such loaning programmes;

(xvi) encourage the development of special cooperative projects the objects or area of operation of which may extend to more than one Province;

(xvii) organise training in cooperation and cooperative banking for the employees of the Provincial Cooperative Banks and other cooperative societies;

(xviii) ensure proper utilisation of loans obtained from the Bank;

(xix) carry out research on problems of rural credit and on such other matters as have a bearing on the development of the cooperative movement in the country;

(xx) lend money in the inter-bank call money market;

(xxi) issue letters of credit;

(xxii) appoint attorneys and agents;

(xxiii) subject to regulations framed for the purpose, maintain and operate the provident fund and other funds created for the benefit of its employees;

(xxiv) perform such functions and exercise such powers as may be entrusted to or conferred upon it by or under any law; and

(xxv) generally do all such matters and things as may be necessary, incidental to or consequential upon exercise of its powers or the discharge of its duties or functions under this Act or any other law.

18. **Prohibited business.**—The Bank shall not undertake any kind of business other than that authorised by or under this Act, and in particular it shall not—

(i) engage in any trade or otherwise have a direct interest in any commercial, industrial or other undertaking except such interest as it may any way acquire in the course of satisfaction of any of its claims, but all such interest shall be disposed of at the earliest possible moment ;

(ii) purchase its own shares or purchase or subscribe to the shares of any bank other than a Provincial Cooperative Bank or of any company or make any advance or loan or open any credit or give any financial accommodation upon the securities of its own shares or allow any debtor to set off his debts or part of his debts to the Bank against such shares ;

(iii) accept, buy, discount or advance, lend or open any credit or give accommodation or rediscount a bill of exchange or promissory note bearing two or more good signatures, one of which is not that of a scheduled bank or of a Provincial Cooperative Bank ; or

(iv) make unsecured advances and loans.

19. **Borrowing powers.**—(1) The Bank may, for the purpose of its business, borrow from all or any of the persons mentioned in clause (ii) of sub-section (2) of section 17 and raise finances by issue and sale of bonds and debentures carrying interest at such rate as may be approved by the Board :

Provided that the total of the sums due on such bonds and debentures issued and outstanding and the contingent liabilities of the Bank in respect of guarantees shall not, at any time, exceed ten times the aggregate of the amount of the paid-up share capital and reserves of the Bank.

(2) The bonds and debentures of the Bank may be guaranteed by the Federal Government as to the repayment of the principal and payment of interest.

20. **Power to impose conditions.**—For the purpose of transacting any business under this Act with any Provincial Cooperative Bank or a multi-unit cooperative society, the Bank may impose such conditions as it may consider necessary or expedient for protecting its interest and securing that its guarantee, advance, loan or other assistance is put to such use by the Provincial Cooperative Bank or the multi-unit cooperative society as it has agreed to and any condition so imposed shall, notwithstanding anything contained in any other law for the time being in force, be valid and enforceable.

21. **Power to call for payment before agreed period.**—Notwithstanding any agreement to the contrary, the Bank may, by notice, require any borrower to which it has granted any loan, or any person liable for payment of such loan, forthwith to repay the loan in full if—

(a) it appears to the Board that information false or misleading in any material particular has been given in the application for advance, loan, credit or any financial accommodation ; or

(b) the borrower has failed to comply with the terms of any agreement with the Bank in the matter of the advance, loan, credit or financial accommodation ; or

(c) there is reasonable apprehension in the opinion of the Managing Director that the borrower is unable to pay its debts or may go into liquidation ; or

(d) the property pledged, mortgaged, hypothecated or assigned to the Bank as security for the advance, loan or credit or financial accommodation is not in proper condition to the satisfaction of the Bank or its value as estimated by the Bank has depreciated by more than twenty per cent, and further security to the satisfaction of the Bank is not given within the time specified by the Bank ; or

(e) without the permission of the Bank, any property pledged, mortgaged, hypothecated or assigned to the Bank is leased or rented to third parties or is in any way charged, disposed of or removed from the place where it was at the time when the loan, advance, credit or financial accommodation was granted ; or

(f) for any other reason it is necessary in the opinion of the Board to protect its interest.

22. **Special provision for enforcement of claims by the Bank.**—(1) Where the Bank becomes entitled to require the immediate payment of any loan before the due date by reason of breach of any condition of any agreement between the Bank and a borrower to whom an advance, loan or credit has been granted or any person liable for payment of that advance, loan, or credit, or where a borrower to whom any advance, loan, or credit has been granted or any person liable for payment of that advance, loan or credit fails to repay it by the due date or in compliance of a notice under section 21, an officer of the Bank generally or specially authorised by the Board in this behalf may apply to the District Judge within the local limits of whose jurisdiction the borrower carries on the whole or a substantial part of his business or the office or branch of the Bank from which the loan was disbursed is situated, for any one or more of the following reliefs, namely :—

(a) an order for the sale of the property pledged, mortgaged, hypothecated or assigned to the Bank as security for the advance, loan or credit ; or

(b) an injunction *ad interim* where there is apprehension that the property pledged, mortgaged, hypothecated or assigned to the Bank may be leased or rented to a third party or in any way charged, disposed of or removed from the place where it was at the time the advance, loan, or credit was granted, without the permission of the Board.

(2) An application under sub-section (1) shall state the nature and extent of the liability of the borrower to the Bank, the ground on which it is made and such other particulars as may be prescribed by rules.

(3) When the application is for the relief mentioned in clause (a) or (b) of sub-section (1), the District Judge shall pass an order *ad interim* attaching the property referred to in clause (a) of sub-section (1) or such other property of the borrower or of the persons liable for payment of the advance, loan or credit or of both as is likely in his estimation to fetch, on being sold, an amount equivalent to the outstanding liability of the borrower to the Bank together with costs of the proceedings taken under this section with or without an injunction *ad interim* restraining the borrower from leasing or renting the property or in any way charging, disposing of or transferring or removing any property without the consent of the Board.

(4) Before passing an order under sub-section (3), the District Judge may, if he thinks fit, examine the person making the application.

(5) At the time of passing an order under sub-section (3), the District Judge shall issue to the borrower a notice accompanied by a copy of the order, the application and evidence, if any, recorded by him and calling upon him to

show cause on a date to be specified in the notice why the order of attachment *ad interim* should not be made absolute or the injunction be not confirmed.

(6) If no cause is shown on or before the date specified in the notice under sub-section (5), the District Judge shall forthwith make the order *ad interim* absolute, and direct the sale of the attached property or confirm the injunction.

(7) If cause is shown, the District Judge shall proceed to investigate the claim of the Bank and the provisions of the Code of Civil Procedure, 1908 (Act V of 1908), shall as far as practicable, apply to such proceedings.

(8) On completing an investigation under sub-section (7), the District Judge shall pass an order—

(a) confirming the order of attachment or directing the sale of the attached property ; or

(b) varying the order of attachment so as to release a portion of the property from attachment and directing the sale of the remainder of the attached property ; or

(c) releasing the property from attachment, if he is satisfied that it is not necessary in the interest of the Bank to retain it under attachment ; or

(d) confirming or vacating the injunction :

Provided that when making an order under clause (c), the District Judge may make such further orders as he thinks necessary to protect the interest of the Bank and may apportion the costs of the proceedings in such manner as he thinks fit :

Provided further that, unless the Bank intimates to the District Judge that it will not appeal against the order releasing any property from attachment, such order shall not be executed until the expiry of the period mentioned in sub-section (10), or if an appeal is preferred, unless the High Court otherwise directs, until the appeal is disposed of.

(9) An order under this section for the attachment or sale of the property shall be carried into effect as far as may be in the matter provided in the Code of Civil Procedure, 1908 (Act V of 1908), for attachment or sale of property in execution of a decree as if the Bank were the decree-holder.

(10) Any party aggrieved by an order under sub-section (6) or sub-section (8) may, within thirty days from the date of the order, appeal to the High Court or, where the order is of a Judge of a High Court exercising original civil jurisdiction, to the Court to which an appeal from the judgement of such Judge lies, and upon such appeal the appellate court may, after hearing the parties, pass such orders as it thinks fit.

23. **Recovery of Bank's dues.**—Without prejudice to the provisions of sections 21 and 22, all sums due to the Bank shall be recoverable as an arrear of land revenue :

Provided that no sum shall be so recovered unless not less than fifteen days' notice has been given by the Bank to the borrower that the sum will be so recovered :

Provided further that, in so giving notice, the Bank shall notify the borrower that he may pay Bank such instalments as may be fixed in the notice and that upon his so paying every instalment on or before the due date the recovery will be suspended but that it will otherwise proceed as to the entire sum outstanding in case of any default in any instalment including the first.

24. **General lien and preferential treatment to the dues of the Bank.**—Where a Provincial Cooperative Bank or a multi-unit cooperative society to which an advance, loan or credit or any financial accommodation has been made is wound up, any sum due to the Bank in respect of such advance, loan, credit or financial accommodation shall, subject to any claim of the Federal Government, be the first charge on the assets of the Provincial Cooperative Bank or multi-unit cooperative society.

25. **Power to inspect.**—(1) Notwithstanding any law to the contrary, the Bank may at any time and, on being directed so to do by the State Bank, shall inspect any Provincial Cooperative Bank or multi-unit cooperative society, including its branches and offices, and its books, accounts and documents.

(2) The inspection shall be carried out by such officers of the Bank as the Bank may direct.

(3) It shall be the duty of every Director or other officer or employee of the Provincial Cooperative Bank or multi-unit cooperative society to produce to any officer, hereafter in this section called Inspecting Officer, making an inspection, under this section, all such books, accounts and other documents in his custody or power and to furnish him with such information, statement and documents and copies thereof, relating to the affairs of the Provincial Cooperative Bank or, as the case may be, multi-unit cooperative society and within such time as the inspecting Officer may require.

(4) The Inspecting Officer may examine on oath any Director or other officer or employee of the Provincial Cooperative Bank or multi-unit cooperative society in relation to its business and may administer an oath accordingly.

(5) The Bank shall supply to the Provincial Government concerned, the State Bank and the Provincial Cooperative Bank or, as the case may be, the multi-unit cooperative society a copy of its report on the inspection made under this society.

(6) The property in the report supplied to the Provincial Cooperative Bank or multi-unit cooperative society under sub-section (5) shall always lie in the Bank and the provisions of section 34 shall apply with equal force to the Bank, the State Bank, the Provincial Government and the Provincial Cooperative Bank or, as the case may be, the multi-unit cooperative society and the officers and servants of the Bank, the State Bank, the Provincial Government and the Provincial Cooperative Bank or, as the case may be, the multi-unit cooperative society.

26. **Power to prohibit acceptance of deposits.**—If the State Bank, after considering the recommendation of the Bank on the report referred to in section 25 or otherwise, at any time is of the opinion that the affairs of a Provincial Cooperative Bank or multi-unit cooperative society are being conducted against the public interest or to the detriment of the interest of its depositors, or in a manner detrimental to the interest of the Provincial Cooperative Bank or multi-unit cooperative society, it may, after giving such opportunity to the Provincial Cooperative Bank or, as the case may be, multi-unit cooperative society to make a

representation in connection with the report as in the opinion of the State Bank seems reasonable, by order in writing—

(a) prohibit the Provincial Cooperative Bank or multi-unit cooperative society from accepting deposits ; or

(b) restrict the acceptance of such deposits only upon such terms and conditions as may be specified in the order :

Provided that—

(i) no such order shall be passed without the prior approval in writing of the Federal Government ; and

(ii) the State Bank may defer for such period as it may think fit the passing of an order under this section, or cancel or modify any such order, upon such terms and conditions as it may think fit to impose.

27. **Power to call meeting and depute observers, etc.**—The Bank may, by order in writing,—

(i) require a Provincial Cooperative Bank or multi-unit cooperative society to call a meeting of its Board of Directors for the purpose of considering any matter relating to its affairs, or require any of its officers to discuss any such matter with an officer of the Bank ;

(ii) depute one or more of its officers to which the proceedings of any meeting of the Board of Directors of a Provincial Cooperative Bank or multi-unit cooperative society or of any of its committees or of any body constituted by it and require it to give an opportunity to the officer or officers so deputed to be heard at such meeting ;

(iii) require the Board of Directors of a Provincial Cooperative Bank or multi-unit cooperative society or any of its committees or any other body constituted by it to give in writing to any officer specified by the Bank in this behalf at his usual address all notices and other communications relating to any meeting of the aforesaid Board, committee or other body ; and

(iv) appoint one or more of its officers to observe the manner in which the affairs of a Provincial Cooperative Bank or multi-unit cooperative society or of its offices or branches are being conducted and make a report thereon.

28. **Power of the Bank to lay down policy guide-lines and give directives in regard to business.**—(1) The Bank may from time to time lay down policy guide-line in relation to the business of Provincial Cooperative Banks or multi-unit cooperative societies generally, or any Provincial Cooperative Bank or multi-unit cooperative society in particular, and the banks and societies or, as the case may be, the bank or society shall be bound to follow the policy guide-lines so determined.

(2) Without prejudice to the generality of the power conferred by sub-section (1), the Bank may, and if so required by the State Bank shall, give directions to Provincial Cooperative Banks generally or to any Provincial Cooperative Bank in particular as to the credit ceiling to be maintained, the credit targets to be achieved for different purposes, the type, extent and purposes of, and the security against which, advances may or may not be made, margins to be maintained in respect of secured advances and rate of interest to be charged on advances or, as the case

may be, given on deposits and the Provincial Cooperative Banks or Bank shall be bound to comply with any directions so given.

(3) Where the Bank is satisfied that—

(a) in the public interest ; or

(b) to prevent the affairs of a Provincial Cooperative Bank from being conducted in a manner detrimental to the interest of its depositors or in a manner prejudicial to the interest of any Provincial Cooperative Bank ; or

(c) to secure the proper management of any Provincial Cooperative Bank ;

it is necessary to issue directions to a Provincial Cooperative Bank, it may, from time to time, issue such directions as it may deem fit and the Provincial Cooperative Bank shall be bound to comply with it within such time as may be specified in it.

29. **Maintenance of liquid assets.**—Every Provincial Cooperative Bank shall maintain in Pakistan in cash, gold or unencumbered approved securities or balances with the Bank or the State Bank valued at a price not exceeding current market price, an amount which shall not at the close of business on any day be less than twenty per cent of the total of its time and demand liabilities in Pakistan, excluding paid-up capital, reserves, unappropriated profits and its borrowings from the Bank and any International Agency :

Provided that a Provincial Cooperative Bank existing on the commencement of this Act may be allowed by the Bank to comply with this requirement within such period as it may deem fit :

Provided further that the Bank shall when directed by the State Bank vary the percentage of liquid assets required to be maintained under this section.

30. **Power to remove Directors, or other managerial persons from office and to supersede Board of Directors of a Provincial Cooperative Bank.**—The Bank, in relation to removal of a Director or other managerial person or, as the case may be, the supersession of the Board of Directors, of a Provincial Cooperative Bank, shall have the same powers as are conferred on the State Bank, in relation to removal of the Directors or other managerial persons from office or, as the case may be, the supersession of the Board of Directors of a banking company, under section 41A, 41B and 41C of the Banking Companies Ordinance, 1962 (LVII of 1962), subject to the same limitations and procedure as are provided for in the aforesaid sections with the modification that—

(i) references to the State Bank were references to the Bank ; and

(ii) in section 41C,—

(a) in sub-section (1), reference to Governor of the State Bank were reference to the Managing Director and the words " on a report by a standing committee set up by the State Bank for the purpose " were omitted ; and

(b) in sub-section (2), reference to the Central Board of Directors of the State Bank were reference to the Board.

31. **Power of the Bank to call for statements, returns, etc., and to publish information.**—(1) Every Provincial Cooperative Bank or multi-unit cooperative society including its official liquidator or receiver, if it is being wound up, shall

at its cost, furnish to the Bank at such time such information, statement, returns and documents as the Bank may from time to time determine.

(2) The Bank may, if it considers it in the public interest so to do, publish any information obtained by it under this Act in such consolidated form as it thinks fit.

32. **Duty of the officers and servants to maintain secrecy.**—(1) Except in the performance of his duties under this Act or, subject to section 34, when required by law, every officer or servant of the Bank shall observe, and aid in preserving, secrecy in all matters relating to the affairs of the Bank not published by it and with regard to all matters relating to the financial and monetary affairs of any Provincial Cooperative Bank or cooperative society affiliated to it or any multi-unit cooperative society or any institution, person or body or persons or any Government or authority in or outside Pakistan that may come to his knowledge in the performance of his duties.

(2) Every such officer or servant who communicates any such matter except, save as otherwise provided in section 34, when required by law to do so or in the discharge of his duties as such shall be punishable with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

33. **Delegation of powers.**—(1) The Board may, for the purpose of efficient functioning of the Bank and facilitating transactions of its daily business, by a resolution published in the official Gazette, delegate to the Managing Director or any other officer of the Bank, subject to such conditions and limitations as may be specified therein, such of its powers and duties under this Act as it may deem necessary.

(2) The Managing Director may, for the purpose of facilitating transaction of the Bank's business, delegate to officers of the Bank, subject to such conditions and limitations, if any, as may be specified therein, such of the powers and duties assigned to him by or under this Act as he may deem necessary.

34. **Prohibition against production and giving of evidence from unpublished record.**—(1) No Court, tribunal or authority shall have authority to compel the Bank or any of its officers or servants to produce or, as the case may be, give any evidence derived from any unpublished records of the Bank.

(2) No Court, tribunal or authority shall take notice of, or permit any one to produce or give any evidence derived from, any unpublished records of the Bank except with the prior written permission of the Managing Director who may give or withhold such permission.

35. **Reserves.**—The Bank shall establish a fund to be called the General Reserve Fund and create from time to time such other reserves as it may deem necessary.

36. **Disposal of profits.**—After making adequate provision for bad and doubtful debts depreciation in assets, contribution to staff and superannuation funds, and such other matters and contingencies as are usually provided for by bankers, the net annual profit shall be disposed of as follows, that is to say,—

(a) a percentage of the net profit to be determined every year by the Board shall be transferred to the General Reserve Fund until that Fund is equal to the paid-up share capital of the Bank ;

(b) any surplus remaining thereafter, may be disposed of in such manner as may be decided by the Board.

37. **Accounts and audit.**—(1) Subject to sub-section (2), the Bank shall maintain its accounts in such manner as may be prescribed.

(2) The year of the account shall be the year commencing the first day of July and ending the thirtieth day of June.

(3) The accounts of the Bank shall be audited by one or more auditors who are chartered accountants within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961), appointed by the Board on such remuneration as the Board may determine.

(4) Every auditor appointed under sub-section (3) shall be supplied with a copy of the annual balance sheet of the Bank, and it shall be his duty to examine it together with the accounts and vouchers relating thereto ; and every auditor shall have a list delivered to him of all books kept by the Bank, and shall, at all reasonable times, have access to the books, accounts and other documents of the Bank, and may, in relation to such accounts, examine any Director or officer of the Bank.

(5) The audit of the Bank shall be conducted at the office or branch of the Bank where the books and documents to be audited are ordinarily kept.

(6) The auditors shall send, as soon as possible, to the Board and the State Bank a report upon the accounts of the Bank, the annual balance sheet and the statement of profit and loss and, in every such report, they shall state whether in their opinion the balance sheet is a full and fair balance sheet containing all necessary particulars and properly drawn up so as to exhibit a true and correct view of the state of the affairs of the Bank, and, in case they have called for any explanation or information from the Bank or from any officer of the Bank, whether it has been given and whether it is satisfactory.

38. **Exemption of the Bank from certain taxes.**—Notwithstanding anything contained in the Income-tax Act, 1922 (XI of 1922), the Business Profits Tax Act, 1947 (XXI of 1947), the Gift-tax Act, 1963 (XIV of 1963), the Wealth-tax Act, 1963 (XV of 1963), or any other law in force relating to income-tax, super-tax, wealth-tax, gift-tax or business profits tax, the Bank shall not be liable to pay any such tax on its income, profits, gains, wealth or gifts.

39. **Exemption from stamp duty, etc.**—The Bank shall not be liable to the payment of any stamp duty, court fee or registration fee payable under any law for the time being in force relating to stamp duty, court fees or registration of documents.

40. **Exemption from compulsory registration of bonds and debentures of the Bank.**—Nothing contained in clause (b) of sub-section (1) of section 17 of the Registration Act, 1908 (XVI of 1908), shall apply to—

(1) any bond or debenture issued by the Bank and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in any immovable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the Bank has mortgaged, conveyed or otherwise transferred the whole or part of its immovable property or any interest therein to trustees upon trust for the benefit of the holders of such bonds or debentures ; or

(2) any endorsement upon or transfer of any bond or debenture issued by the Bank.

41. **Liquidation of the Bank.**—No provision of law relating to the winding up of companies or banks shall apply to the Bank and the Bank shall not be wound up save by order of the Federal Government on the recommendation of the State Bank ; and in such an event, the surplus of assets over liabilities of the Bank shall revert to shareholders in proportion to their shares in the paid-up capital.

42. **Reorganisation of cooperative structure.**—(1) There shall be one Provincial Cooperative Bank in each Province.

(2) The Provincial Cooperative Bank shall have branches at such places as it may deem fit.

(3) Each Provincial Cooperative Bank shall have and maintain paid-up capital and reserves of such minimum value as may be determined by the Bank from time to time.

Explanations.—I. If any dispute arises in computing the aggregate value of the paid-up capital and reserves of a Provincial Cooperative Bank, a determination thereof by the Bank shall be final.

II. For the purposes of this sub-section, " value " means the real or exchangeable value, or, if the real or exchangeable value exceeds the nominal value, the nominal value.

(4) Except as provided in sub-section (5), all cooperative banks, not being Provincial Cooperative Banks, by whatever name called, existing at the commencement of this Act and a cooperative bank which ceases to be a Provincial Cooperative Bank by reason of a cooperative society being notified in pursuance of clause (p) of section 2, shall stand dissolved and their undertakings shall stand transferred to, and vest in, the Provincial Cooperative Bank of the Province within which such cooperative banks are registered, hereinafter referred to as the Provincial Cooperative Bank, on such terms and conditions as the Provincial Government of that Province may by order, notified in the official Gazette, specify :

Provided that nothing in this sub-section shall be deemed to render a Provincial Cooperative Bank liable to pay to the shareholders, creditors or employees of a cooperative bank the assets of which so stand transferred to, and vested in, it any amount in excess of the amount, if any, which any of them would have been entitled to receive in the event of the winding up of such cooperative bank.

Explanations.—I. For the purpose of this sub-section, " undertaking " includes all assets, rights, powers, authorities and privileges and all property, movable or immovable, cash balances, investments, actionable claims and rights in or arising out of contracts and all other rights and interests in or arising out of, such property and all books of accounts, registers, records and all other documents of whatever nature relating to such property as were, immediately before the commencement of this Act, in the possession, ownership, power or control of a cooperative bank, whether within or outside Pakistan, and also includes paid-up capital, reserve funds, deposits, borrowings and all other liabilities and obligations of whatever kind, of such cooperative bank subsisting immediately before the commencement of this Act.

II. All contracts, deeds, bonds, agreements, powers of attorney, grants of legal representation and other instruments of whatever kind subsisting or having effect immediately before the commencement of this Act, to which a cooperative bank is a party or which are in favour of such cooperative bank shall be of as full force and effect against or in favour of the Provincial Cooperative Bank as they were immediately before the commencement of this Act.

III. If, on the commencement of this Act, any suit, appeal or other legal proceeding of whatever kind which is by or against a cooperative bank or to which such cooperative bank is a party is pending in any court, the same shall not abate, be discontinued or be, in any way, prejudicially affected and such suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the Provincial Cooperative Bank.

IV. Save as otherwise decided by the Provincial Cooperative Bank, but subject to the order referred to in this sub-section of the concerned Provincial Government, all officers and other employees of a cooperative bank, holding office immediately before the commencement of this Act shall become the officers and employees of the Provincial Cooperative Bank.

V. Reference in the preceding paragraph to "commencement of this Act" shall, in relation to a Cooperative Bank which ceases to be a Provincial Cooperative Bank by reason of a cooperative society being notified in pursuance of clause (p) of section 2, be deemed to be a reference to the day on which the cooperative bank so ceases to be a Provincial Cooperative Bank.

(5) Nothing in sub-section (4) shall apply to a primary cooperative society which, immediately before the commencement of this Act is not using, or ceases to use within a period of sixty days from such commencement, the word 'Bank' or any of its derivatives and does not perform whether with a member or non-member banking business as defined in clause (b) of section 5 of the Banking Companies Ordinance, 1962 (LVII of 1962).

(6) No cooperative bank shall be registered after the commencement of this Act.

43. **Penalties.**—(1) Whoever—

(a) in any application for obtaining a loan, advance or credit or financial accommodation or in any balance sheet, statement of profit and loss, declaration or any other document submitted to the Bank or a Provincial Cooperative Bank, wilfully makes any false statement or knowingly permits any false statement to be made; or

(b) uses or permits to be used any loan, advance, credit or financial accommodation for any purpose other than that for which it was granted by the Bank or, as the case may be, the Provincial Cooperative Bank; or

(c) intentionally destroys, or reduces the value of, the property on the security of which an advance, loan or credit or financial accommodation was granted to him or, without the prior approval in writing of the Bank or, as the case may be, a Provincial Cooperative Bank or otherwise than in accordance with the terms of the approval transfers such property or any part thereof; or

(d) in any return, balance sheet or other document or in any information required or furnished under or for the purpose of the provisions of this Act wilfully makes a statement which is false in any material particular, knowing it to be false, or wilfully omits to make a material statement;

shall, without prejudice to any other action which may be taken against him under this Act, be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine.

(2) Whoever, without the consent in writing of the Bank, uses its name in any prospectus or advertisement shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

(3) If any person, being the Chairman, Director, Chief Executive, by whatever name called, or official liquidator or an officer of a Provincial Cooperative Bank or multi-unit cooperative society mismanages the affairs of the Provincial Cooperative Bank or multi-unit cooperative society or mis-uses his position for gaining directly or indirectly benefit for himself or any of his family members, he shall be punishable with imprisonment for a term which may extend to seven years and shall also be liable to fine and shall be ordered by the Court trying him to deliver up or refund within the time to be fixed by the Court any property acquired or gained by him in his name or in the name of any of his family members by so mis-managing the affairs of the Provincial Cooperative Bank or multi-unit cooperative society or misusing his position or, in default, to suffer imprisonment for a term which may extend to three years.

(4) If advances are made by a Provincial Cooperative Bank in contravention of the provisions of sub-section (1) or (2) of section 28, every Director or other officer of the Provincial Cooperative Bank who is knowingly a party to the contravention shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine.

(5) If any person fails to produce any book, account or other document or to furnish any statement or information which under sub-section (3) of section 25 it is his duty to produce or furnish or to answer any question relating to the business of the Provincial Cooperative Bank or multi-unit cooperative society, which he is asked by an officer making an inspection under that section, he shall be punishable with fine which may extend to ten thousand rupees in respect of each offence and, in the case of continuing failure, with an additional fine which may extend to one thousand rupees for each day after the first during which the failure continues.

(6) If any deposits are received by a Provincial Cooperative Bank or a multi-unit cooperative society in contravention of an order under section 26, every Director or other officer of the Provincial Cooperative Bank or multi-unit cooperative society, unless he proves that the contravention took place without his knowledge or that he exercised all due diligence to prevent it, shall be deemed to be guilty of such contravention and shall be punishable with fine which may extend to four times the amount of deposits so received.

(7) If any other provision of this Act is contravened or if any default is made in complying with any requirement of this Act or of any order, rule or directive made or condition imposed thereunder, every Director, Liquidator or officer of the Provincial Cooperative Bank or multi-unit cooperative society or any other person who is knowingly a party to the contravention or default shall be punishable with fine which may extend to three thousand rupees and, in the case of a continuing contravention or default, with an additional fine which may extend to five hundred rupees for every day after the first during which such contravention or default continues.

(8) Without prejudice to the provisions of sub-section (7), a Provincial Cooperative Bank which makes default in complying with the requirement of section 29 or sub-section (3) of section 42 shall in respect of every day of default, pay to the Bank on demand a penalty at a rate not exceeding five per cent above

the bank rate determined and made public under the provisions of the State Bank of Pakistan Act, 1956 (XXXIII of 1956),—

(a) if no amount is maintained, of the minimum amount required to be maintained under section 29 or, as the case may be, sub-section (3) of section 42; and

(b) if any amount below such minimum is maintained, of the amount by which the amount maintained falls short of the required minimum.

(9) Without prejudice to the provisions of sub-section (7), if a Provincial Cooperative Bank fails or refuses to pay or make the whole or part of the amount referred to in sub-section (8), the Bank may, without notice to the Provincial Cooperative Bank, debit the amount of default to any of its accounts held with the Bank.

44. **Bar of investigation.**—No police officer or other person or authority shall investigate or permit investigation into, or hold or permit the holding of enquiry into, any of the offences mentioned in section 32 or section 43 without a request in writing from an officer of the Bank generally or specially authorised in writing in this behalf by the Bank.

45. **Cognizance of offences, etc.**—(1) No court shall take cognizance of any offence punishable under this Act except upon a complaint in writing made by an officer of the Bank generally or specially authorised in writing in this behalf by the Bank and no court other than the High Court shall try such offence.

(2) The High Court shall have, in respect of the trial of an offence referred to in sub-section (1), all the powers which it has in relation to a trial before it under the Code of Criminal Procedure, 1898 (Act V of 1898), hereafter in this section referred to as the Code, and shall follow the procedure provided in the Code for such trial except as hereinafter provided, namely:—

(a) section 297 of the Code shall have effect as if it required the High Court, upon the case for the defence and the prosecutor's reply, if any, being concluded, to proceed with all reasonable speed to pronounce its judgement; and

(b) section 352 of the Code shall have effect as if it required the High Court, upon an application being submitted to it by the Bank stating that it is in the interest of the Provincial Cooperative Banks or multi-unit cooperative societies in general or a Provincial Cooperative Bank or multi-unit cooperative society in particular that any proceedings are not held in open Court, to order that the public generally shall not have access to, be or remain in, the room or building used by the Court.

46. **Certain claims for compensation barred.**—No person shall have any right, whether in contract or otherwise, to any compensation for any loss incurred by reason of the operation of any of the provisions of this Act or by reason of the compliance by a Provincial Cooperative Bank or multi-unit cooperative society with any order or direction given to it under this Act.

47. **Indemnity.**—No suit or other legal proceeding shall lie against the Bank, the State Bank, the Federal Government or a Provincial Government or any officer of the Bank, the State Bank or such Government for anything which is in good faith done or intended to be done in pursuance of this Act or of any rules, regulations or orders made thereunder or for any damage caused or likely to be caused by anything done or intended to be done as aforesaid.

48. **Amendment of Ordinance No. LVII of 1962.**—In the Banking Companies Ordinance, 1962 (LVII of 1962), section 3 shall be omitted.

49. **Amendment of Act XIX of 1974.**—In the Banks (Nationalization) Act, 1974 (XIX of 1974),—

(a) section 5A shall be omitted ; and

(b) in the Schedule, the entry " (8) Punjab Provincial Cooperative Bank Limited " shall be omitted.

50. **Power to make rules.**—Subject to the approval of the Federal Government, the Board may, by notification in the official Gazette, make rules for carrying out the purposes of this Act.

51. **Power to make regulations.**—(1) The Board may make regulations to provide for all matters not required to be provided for by rules and provision for which is necessary or expedient for carrying out the purposes of this Act.

(2) Where any provision of a regulation is inconsistent with any provision of the rules, the provision of the rules shall prevail.

52. **Repeal.**—The Establishment of the Federal Bank for Cooperatives and Regulation of Cooperative Banking Ordinance, 1976 (XL of 1976), is hereby repealed.

M. A. HAQ,
Secretary.

GOVERNMENT OF PAKISTAN

MINISTRY OF INTERIOR, STATES AND FRONTIER REGIONS AND KASHMIR AFFAIRS

(States and F. R. Division)

NOTIFICATION

Islamabad, the 9th January, 1977

No. F. 6 (53)-F. I|76.—In exercise of the powers conferred by clause (3) of Article 247 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to direct that the Representation of the People Act, 1976 (LXXXV of 1976), shall, subject to the modifications specified in the Schedule below apply to the Federally Administered Tribal Areas.

SCHEDULE

1. Reference to the Provincial Assembly wherever occurring in the Representation of the People Act, 1976 (LXXXV of 1976), shall be deemed to have been omitted, and the words and expressions used, but not defined in this notification shall have the same meaning as in the aforesaid Act, and the Preparation of the Electoral Rolls (Federally Administered Tribal Areas) Order, 1975 (P.O. I of 1975).

In section 2,—

(i) after clause (viii), the following new clause shall be inserted, namely :—

"(viiia) 'Divisional Commissioner' means the Commissioner of the Division having jurisdiction in the Federally Administered Tribal Areas ;" ;

(ii) for clauses (xii) and (xiii) the following shall be substituted, namely :—

"(xii) 'elector', in relation to a constituency, means a person who is enrolled on the electoral roll prepared under the Preparation of Electoral Rolls (Federally Administered Tribal Areas) Order, 1975 (P.O. No. 1 of 1975) ;

(xiiii) 'electoral roll' means an electoral roll prepared under the Preparation of Electoral Rolls (Federally Administered Tribal Areas) Order, 1975 (P.O. No. 1 of 1975) ;" ; and

(iii) after clause (xv), the following new clause shall be inserted, namely :—

(xva) 'Political Officer' includes a Deputy Commissioner, a Political Agent, an Assistant Political Agent, an Assistant Commissioner, an Extra Assistant Commissioner and an Assistant Political Officer".

3. In section 4, after the words "Officers of the Commission" the words "or a Divisional Commissioner or a Deputy Commissioner or a Political Agent" shall be inserted.

4. In section 29, in sub-section (1), clause (a) shall be omitted.

5. In section 32, in sub-section (2), for the words "by a Police Officer" the word "under the orders of any Political Officer by a member of the civil armed forces, a levy, a Khassadar or any other person authorised by the Political Officer in this behalf" shall be substituted.

6. (1) The words "WOMEN OR" appearing in the heading of Chapter V shall be omitted.

(2) In section 47,—

(i) sub-section (1) and sub-section (2) shall be omitted ;

(ii) in sub-section (3), the words commas, brackets and figures "or, as the case may be, clause (5) of Article 106" shall be omitted ; and

(iii) in sub-section (4), the words "or for women" shall be omitted.

7. For section 50 the following shall be substituted, namely :—

"50. Certificate relating to election expenses.—Every contesting candidate shall, within forty five days after the publication of the name of the returned candidates under section 20, or section 42, submit to the Returning Officer a certificate accompanied by an affidavit of the amount he has spent in the election.".

8. In section 67, for sub-section (3) the following shall be substituted, namely :—

> "(3) Any person aggrieved by a decision of the Tribunal in respect of a dispute relating to a seat in the National Assembly from the Federally Administered Tribal Areas may, within thirty days of the announcement of the decision, appeal to the Peshawar High Court and the decision of the High Court on such appeal shall be final and shall not be subject to appeal to the Supreme Court. Every such appeal shall be heard by a Division Bench of two Judges of the High Court".

9. In Chapter VII, after section 77, the following new section shall be inserted, namely :—

> "77A. Special procedure for enforcement of certain orders, etc.—(1) any summons, commission or order issued or made by the Commission under sub-section (5) of section 14, or by the Tribunal under section 64, in respect of any witness or other person belonging to a Federally Administered Tribal Area, shall be served or executed through a Political Officer.

(2) An application under sub-section (4) of section 77 for the enforcement of an order for costs against a person belonging to a Federally Administered Tribal Area shall be made to a Political Officer who shall recover the costs from such person".

10. In section 93, for the words "A Police Officer may" the words and commas "Any person authorised in this behalf by a Political Officer may, or, when so ordered by a Political Officer, a member of the civil armed forces, a levy or a Khassadar shall," shall be substituted.

11. After section 103, the following new section shall be inserted, namely :—

> "103-A. *Special procedure for trial.*—Notwithstanding anything contained in this Act or in any other law for the time being in force, if a person is accused of an offence under this Act, he shall be tried by a Political Officer in accordance with the provisions of section 11 of the Frontier Crimes Regulation, 1901.".

12. In section 105, after the word and comma "Commissioner,", the words and comma "a Political Officer," shall be inserted.

13. In section 106, after the word "Commissioner", the comma and words ", a Political Officer" shall be inserted.

AMIRZADA KHAN,
Additional Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 29th April, 1977

The following Acts of Parliament received the assent of the President on the 30th April, 1977, and are hereby published for general information :—

ACT No. X OF 1977

An Act further to amend the Pakistan Army Act, 1952

WHEREAS it is expedient further to amend the Pakistan Army Act, 1952 (XXXIX of 1952), for the purpose hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title, extent, commencement and duration.**—(1) This Act may be called the Pakistan Army (Amendment) Act, 1977.

(2) It extends to the areas in which the Armed Forces of Pakistan are for the time being acting in aid of civil power in pursuance of Article 245 of the Constitution, except clause (b) of section 2, which extends to the whole of Pakistan.

(3) It shall come into force at once and shall be deemed to have taken effect on the twenty-first day of April, 1977.

(4) It shall remain in force in an area referred to in sub-section (2) until the Armed Forces of Pakistan are acting therein in aid of civil power in pursuance of Article 245 of the Constitution.

Price : Ps. 19

[1442 Ex. Gaz.]

2. Amendment of section 2, Act XXXIX of 1952.—In the Pakistan Army Act, 1952 (XXXIX of 1952), hereinafter referred to as the said Act, in section 2, in sub-section (1),—

(a) in clause (d), in paragraph (ii), after the semi-colon at the end, the word "or" shall be added and thereafter the following new paragraph shall be added, namely :—

"(iii) an offence punishable under section 123, 123A, 124A, 143, 144, 147, 148, 152, 153A, 188, 193, 224, 225, 283, 302, 304, 307, 325, 326, 332, 342, 353, 364, 366, 376, 392, 395, 396, 397, 431, 435 or 436 of the Pakistan Penal Code (Act XLV of 1860), or the Pakistan Arms Ordinance, 1965 (W. P. Ordinance XX of 1965), or the Explosive Substances Act, 1908 (VI of 1908), or the Defence of Pakistan Ordinance, 1971 (XXX of 1971), or any rule made thereunder or the High Treason (Punishment) Act, 1973 (LXVIII of 1973), or the Prevention of Anti-National Activities Act, 1974 (VII of 1974), or an attempt or conspiracy to commit, or an abetment of, any of the said offences ;" ; and

(b) after clause (d), amended as aforesaid, the following new clause shall be inserted, namely :—

"(dd) persons not otherwise subject to this Act who are accused of having done any act with intent to impair the efficiency or impede the working of, or to cause damage to,—

(i) any building, vehicle, machinery apparatus or other property used, or intended to be used, for the purposes of the State or any local authority ;

(ii) any railway as defined in the Railways Act, 1890 (IX of 1890), tramway, road, canal, bridge, culvert, causeway, port dockyard, lighthouse, aerodrome, or any telegraph, telegraph line or post, as defined in the Telegraph Act, 1885 (XIII of 1885), or any wireless installation ;

(iii) any vessel or aircraft or rolling stock of a railway or tramway ;

(iv) any building or other property used in connection with the production, distribution or supply of any essential commodity, any sewage works, mine or factory ;

(v) any prohibited place or protected place ; that is punishable under any rules made under the Defence of Pakistan Ordinance, 1971 (XXX of 1971), or an attempt or conspiracy to do, or an abetment of any such act.".

3. Amendment of section 88, Act XXXIX of 1952.—In the said Act, in section 88,—

(a) in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :

'Provided that, for the trial of an offence mentioned in paragraph (iii) of clause (d) or clause (dd) of sub-section (1) of section 2, a summary court martial may be held by an officer, not below the rank of Captain, empowered in this behalf by an officer holding warrant 'B' within the area of his command.' ; and

(b) in sub-section (2), after the word 'but', the commas, words, brackets and figure ", except in the case of an offence referred to in the proviso to sub-section (1), shall be inserted.".

4. **Certain offences exclusively triable by a court martial.**—Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (V of 1898), the Pakistan Army Act, 1952 (XXXIX of 1952), or any other law for the time being in force, the offences mentioned in paragraph (iii) of clause (d) and clause (dd) of sub-section (1) of section 2 of the said Act shall be triable exclusively by a court martial held thereunder:

Provided that an officer authorised in this behalf by the Chief of the Army Staff may, by order in writing, transfer any such case for trial to any court or tribunal of competent jurisdiction.".

5. **Saving.**—Nothing in this Act shall be deemed to require the transfer to a court martial held under the Pakistan Army Act, 1952 (XXXIX of 1952), of any case or proceedings pending, immediately before the commencement of this Act, before any court or tribunal.

6. **Repeal.**—The Pakistan Army (Amendment) Ordinance, 1977 (XVIII of 1977), is hereby repealed.

ACT No. XI OF 1977

An Act further to amend the Defence of Pakistan Ordinance, 1971

WHEREAS it is expedient further to amend the Defence of Pakistan Ordinance, 1971 (XXX of 1971), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title, extent, commencement and duration.**—(1) This Act may be called the Defence of Pakistan (Amendment) Act, 1977.

(2) It extends to the areas in which the Armed Forces of Pakistan are for the time being acting in aid of civil power in pursuance of Article 245 of the Constitution.

(3) It shall come into force at once and shall be deemed to have taken effect on the twenty-first day of April, 1977.

(4) It shall remain in force in an area referred to in sub-section (2) until the Armed Forces of Pakistan are acting therein in aid of civil power in pursuance of Article 245 of the Constitution.

2. **Amendment of section 2, Ordinance XXX of 1971.**—In the Defence of Pakistan Ordinance, 1971 (XXX of 1971), hereinafter referred to as the said Ordinance, section 2 shall be re-numbered as sub-section (1) of that section and, after sub-section (1) re-numbered as aforesaid, the following new sub-section shall be added, namely:—

"(2) For the purposes of this Ordinance and any rules made thereunder,—

(a) "Magistrate" includes an officer of the Pakistan Army not below the rank of captain; and

(b) "police officer" includes an officer of the Pakistan Army not below the rank of junior commissioned officer.".

3. **Insertion of new section 15A, Ordinance XXX of 1971.**—In the said Ordinance, after section 15, the following new section shall be inserted, namely :—

"15A. *Power to prohibit persons from moving out of doors.*—(1) Any officer of the Armed Forces of Pakistan by whom the powers conferred upon the Federal Government by any rules made under section 3 are for the time being exercisable may, by order, direct that, subject to any exemption specified in such order, no person present within any specified area shall, between such hours as may be so specified, be out of doors except under the authority of a written permit granted by an authority or person so specified.

(2) If any person contravenes any order made under sub-section (1), he shall, without prejudice to the provisions of sub-section (3), be punishable with imprisonment for a term which may extend to seven years and shall also be liable to fine.

(3) Any officer of the Armed Forces of Pakistan, or any officer of the Federal Security Force or any other armed forces operating under the command of an officer of the Armed Forces of Pakistan, engaged in enforcing compliance with an order made under sub-section (1) may shoot at sight any person contravening the order so as to cause the death of, or other harm to, such person, if in his opinion which shall be final, it is necessary to do so.".

M. A. HAQ,
Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY OF PAKISTAN

Islamabad, the 9th *May*, 1977

The following Acts of Parliament received the assent of the President on the 5th May, 1977, and are hereby published for general information :—

ACT No. XII OF 1977

An Act to provide for effective prevention of smuggling and for matters connected therewith.

WHEREAS it is expedient to provide for effective prevention of smuggling and for matters connected therewith ;

It is hereby enacted as follows :—

CHAPTER I

PRELIMINARY

1. **Short title, extent and commencement.**—(1) This Act may be called the Prevention of Smuggling Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force on such[1] day as the Federal Government may, by notification in the official Gazette, appoint.

2. **Definitions.**—(1) In this Act, unless there is anything repugnant in the subject or context,—

(a) " associate " in relation to a person, means—

(i) any individual who is or has been residing in the residential premises, including out-houses and servant-quarters, of such person ;

(ii) any individual who is or has been managing the affairs or keeping the accounts of such person ;

Price : Ps. 87

[1523 Ex. Gaz.]

[1] i.e. 16-5-73, see Gaz. of P., Ext. (IBD), Pt. II, p. 829.

(iii) any association of persons, body of individuals, partnership firms, or private limited company within the meaning of Companies Act, 1913 (VII of 1913), of which such person is or has been a member, partner or director;

(iv) any individual who is or has been a member, partner or director of an association of persons, body of individuals, partnership firm or a private limited company referred to in sub-clause (iii);

(v) a trustee of any trust created by such person; or

(vi) where the Special Judge, for reasons to be recorded, considers that any property of such person is held on his behalf by any other person, such other person;

(b) "prescribed" means prescribed by rules made under this Act;

(c) "property" includes property held outside Pakistan and any interest in property;

(d) "property acquired by smuggling" means property acquired, whether before or after the commencement of this Act, by any person the aggregate value of the property held by whom exceeds one lac rupees, either wholly or partly.

Explanation.—In this clause, "value" means the market-value at the time the property in question was acquired;

(e) "relative", in relation to a person, means—

(i) spouse of the person;

(ii) brother or sister of the person;

(iii) brother or sister of the spouse of the person;

(iv) any lineal ascendant or descendant of the person;

(v) any lineal ascendant or descendant of the spouse of the person;

(vi) spouse of a person referred to in sub-clauses (ii), (iii), (iv) or (v); or

(vii) any lineal descendant of a person referred to in sub-clause (ii) or (iii);

(f) "smuggling" has the same meaning as in clause (s) of section 2 of the Customs Act, 1969 (IV of 1969), but, in Chapter II, relates only to the taking of goods out of Pakistan;

(g) "Special Appellate Court" means a Special Appellate Court constituted under section 46; and

(h) "Special Judge" means a Special Judge appointed under section 44.

(2) Expressions used in this Act but not herein defined shall have the same meaning as are assigned to them in the Code of Criminal Procedure, 1898 (V of 1898), or the Customs Act, 1969 (IV of 1969).

CHAPTER II

PREVENTIVE DETENTION

3. **Preventive detention.**—(1) In order to maintain supplies essential to the community, if the Federal Government or a Provincial Government is satisfied that, for preventing any person from indulging in smuggling, it is necessary to

detain him, it may, by an order in writing, direct the arrest and detention of such person for such period as may, subject to the provisions of this Act, be specified in the order.

(2) When an order of detention is made by the Provincial Government, it shall immediately forward to the Federal Government a report in respect of that order and, when such order is made by the Federal Government, it shall immediately intimate this fact to the Provincial Government of the Province in which such person ordinarily resides.

(3) An order of arrest under sub-section (1) may be addressed to a police officer or any other person and such officer or person shall have the power to arrest the person mentioned in the order and, in doing so, he may use such force as may be necessary.

(4) The police officer or other person, as the case may be, arresting a person in pursuance of an order under sub-section (1) shall commit the arrested person to such custody as may be specified under sub-section (5).

(5) Every person in respect of whom a detention order has been made shall be detained in such custody and under such conditions as to maintenance, interviews or communication with others, discipline and punishment for breach of discipline as the Federal Government may, by general or special order, specify.

(6) Where a detention order has been made under sub-section (1) against any person, the Government making the order shall, as soon as may be, but not later than fifteen days from the date of detention, communicate to such person the grounds on which the order has been made and shall afford him the earliest opportunity of making a representation against the order :

Provided that the Government may refuse to disclose facts the disclosure of which it considers to be against the public interest.

(7) Where a representation is made to the Government under sub-section (6), it may, on consideration of the representation and giving the person detained an opportunity of being heard, modify, rescind or confirm the order.

4. **Powers to deal with an absconding person.**—(1) If the Federal Government, or as the case may be, a Provincial Government has reason to believe that a person in respect of whom a detention order has been made is absconding or is concealing himself so that the order cannot be executed, that Government may—

(a) send a report in writing of the fact to the Magistrate having jurisdiction in the place where such person ordinarily resides or has his property, and thereupon the Magistrate shall take proceedings under section 87, section 88 and section 89 of the Code of Criminal Procedure, 1898 (Act V of 1898), in respect of such person and his property as if the detention order were a warrant issued by such Magistrate ; or

(b) by order published in the official Gazette or any newspaper, direct such person to appear before such officer, at such place and within such period as may be specified in the order ; and if such person fails to comply with such direction, he shall, unless he proves that it was not possible for him to comply therewith and that he had, within the period specified in the order, informed the officer mentioned in the order of the reason which rendered compliance therewith impossible and of his whereabouts, be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

(2) A police officer, not below the rank of sub-inspector, if satisfied on the receipt of credible information that a person against whom an order of arrest and detention has been made under sub-section (1) of section 3 is present within his jurisdiction, may arrest him without a warrant in the same manner as he would have done if such order of arrest had been addressed to him and thereupon commit the arrested person to such custody as may be specified under sub-section (5) of section 3, or, if he receives any requisition in this behalf from the police officer or other person to whom the detention order has been addressed for execution, he shall commit the person arrested to the custody of such police officer or other person.

(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), an offence under clause (b) of sub-section (1) shall be cognizable and non-bailable.

5. **Review Boards.**—(1) As soon as may be, the Federal Government and each Provincial Government shall constitute one or more Review Boards, each consisting of a Chairman and two other persons, each of whom is or has been a Judge of the Supreme Court or a High Court to be appointed by the Chief Justice of Pakistan.

(2) The opinion of the Review Board shall be expressed in terms of the views of the majority of its members, including the Chairman.

(3) A person shall not be detained under an order made under section 3 for a period exceeding three months unless the Review Board, to which a reference shall be made by the Government making such order, has reported, before the expiration of the said period, that there is, in its opinion, sufficient cause for such detention, and, if the detention is continued after the said period of three months, unless the Review Board has again reviewed his case and reported, before the expiration of each period of three months, that there is, in its opinion, sufficient cause for such detention.

(4) For the purpose of the proviso to clause (7) of Article 10 of the Constitution, smuggling shall be an anti-national activity.

(5) Where a person is to be detained for a period exceeding three months, the Federal Government, or as the case may be, the Provincial Government shall, before the expiration of that period, refer his case to the Review Board and shall furnish to the Review Board all documents relevant to the case unless a certificate, signed by a Secretary to the Government concerned, to the effect that it is not in the public interest to furnish any documents, is produced.

(6) The Review Board shall, after affording the person detained an opportunity of being heard in person and considering the material placed before it, including the representation, if any, made by such person and, if necessary, calling for any further information from the Government, submit its report, before the expiration of the peroid of three months mentioned in sub-section (3), to the Government.

(7) If, in any case, the Review Board reports that there is, in its opinion, no sufficient cause for further detention of the person whose case has been referred to it, the Government concerned shall revoke the detention order and direct that such person be released immediately or on the expiry of the period of detention.

(8) If the Board reports that there is, in its opinion, sufficient cause for the detention of such person, the Government concerned may, subject to the provisions of sub-section (3), continue to detain him for such period as it may deem fit.

(9) The Review Board shall determine the place of detention of the person detained and fix a reasonable subsistence allowance for his family ; and thereupon such person shall, if he is detained elsewhere in pursuance of an order made under sub-section (4) of section 3, immediately be shifted to and detained at the place specified by the Board.

(10) A person whose case has been referred to the Review Board under sub-section (5) shall not be entitled to be represented or defended by a legal practitioner before the Board, and the proceedings and the report of the Board, excepting that part of the report in which the opinion of the Board is specified, shall be confidential.

6. **Power to revoke or modify detention order.**—(1) Without prejudice to the provisions of section 21 of the General Clauses Act, 1897 (X of 1897), a detention order may, at any time, be revoked or modified—

(a) by the Government by which such order was made ; or

(b) by the Federal Government if the order was made by any of its officers or by any Provincial Government or any officer of that Government.

(2) The revocation, otherwise than on the recommendation of the Review Board, of a detention order against any person, or the expiry of any such order, shall not bar the making, against the same person and on the same grounds, of a fresh detention order :

Provided that a person shall not be detained under successive orders on the same grounds for a period exceeding three months in the aggregate unless the Review Board has reported before the expiration of the said period that there is, in its opinion, sufficient cause for such detention.

Explanation.—In computing the aggregate period of three months, there shall be excluded any period for which the person concerned has been detained with the authority of the Review Board under section 5.

7. **Delegation.**—The Federal Government or, as the case may be, a Provincial Government may, by notification in the official Gazette, delegate all or any of its powers under this Chapter to any of its officers, not below the rank of a Joint Secretary, in case the delegation is to be made by the Federal Government, and, not below the rank of a Secretary, if the delegation is to be made by a Provincial Government.

CHAPTER III

SECURITY AND OTHER PROCEEDINGS

8. **Power to require person suspected of smuggling to appear.**—Whenever a Special Judge has information that there is within the limits of his jurisdiction any person who, within or without such limits, is indulging in smuggling, such Judge may, if he is of the opinion that there is sufficient ground for proceeding, require such person, in the manner hereinafter provided, to appear before him.

9. **Power of Special Judge to have inquiry conducted by Magistrate, etc.**—(1) If the Special Judge receives credible information that any person within his jurisdiction is indulging in smuggling but there is no sufficient ground for proceeding against him under section 8, the Special Judge may direct any Magistrate or police officer or officer of any other Department to hold a preliminary inquiry into the truth of such information and submit his report within such period as the Special Judge may specify and such Magistrate or officer shall comply with such direction.

(2) On the receipt of such report, if the Special Judge is satisfied that there is sufficient ground for proceeding against the person in respect of whom the report has been received, the Special Judge shall proceed under section 8.

(3) If the report discloses no sufficient ground for proceeding against the person under any provision of this Act, the Special Judge may file the report.

10. **Power to proceed against person accused of smuggling.**—(1) When the Special Judge acting under section 8 deems it necessary to proceed against the person in respect of whom such information has been received, he shall make an order in writing setting forth the substance of such information and his reasons for taking action.

(2) If the person in respect of whom such order is made is present in court, it shall be read over to him and, if he so desires, the substance thereof shall be explained to him.

(3) If such person is not present in court, the Special Judge shall issue a summons requiring him to appear or, if such person is in custody, make an order directing the officer in whose custody he is to bring him before the Court:

Provided that the Special Judge may, at any time, issue a warrant, bailable or non-bailable, for the arrest and production of such person before him if he is satisfied that—

(i) such person is purposely avoiding service of summons ; or

(ii) such person does not appear inspite of service of the summons ; or

(iii) for any other reason to be recorded,

it is necessary to issue a warrant.

11. **Report to Magistrate in respect of absconder, etc.**—If the Special Judge has reason to believe that a person against whom a warrant of arrest has been issued under sub-section (3) of section 10 has absconded or is concealing himself to avoid the execution of the warrant, the Special Judge may make a report to the Magistrate having jurisdiction in the area where such person ordinarily resides or has property, and the Magistrate shall take proceedings under sections 87, 88 and 89 of the Code of Criminal Procedure, 1898 (Act V of 1898), in respect of such person and his property as if the warrant were a warrant issued by such Magistrate.

12. **Summons, etc., to embody substance of order.**—Every summons or warrant issued under sub-section (3) of section 10 shall, so far as possible, embody the substance of the order made under sub-section (1) of that section.

13. **Power to dispense with personal appearance.**—The Special Judge may, for sufficient reason, dispense with the personal attendance of any person called upon to show-cause under section 10 and may permit him to appear by an advocate, subject to such conditions, if any, that the Judge may deem fit to impose and may, at any time, revoke the order dispensing with such attendance.

14. **Inquiry by Special Judge.**—(1) When an order made under sub-section (1) of section 10 has been read over under sub-section (2) thereof, or when any person appears or is brought before the Special Judge in compliance with, or its execution of, a summons or a warrant issued under sub-section (3) of that section, the Special Judge shall proceed to inquire into the truth of the information upon which the action has been taken and to take such further evidence as may appear necessary :

Provided that, if, before the commencement of evidence, the person complained against requests for a copy of such information, it shall be supplied to him free of cost.

(2) Such inquiry shall, subject to the provisions of this Act, be made, as nearly as may be practicable, in the manner prescribed in the Code of Criminal Procedure, 1898 (Act V of 1898), for conducting trials and recording evidence in cases triable by a Court of Session, except that no charge need be framed :

Provided that any omission or failure to follow that procedure shall not, unless it has occasioned a failure of justice, vitiate the proceedings.

(3) For the purpose of conducting inquiry under this Chapter, the Special Judge shall have all the powers of a Sessions Judge for issuing summons and warrants, compelling the attendance of witnesses and production of documents, examination of witnesses and issuing commissions for examination of witnesses.

(4) Pending the completion of the inquiry under sub-section (1), the Special Judge may direct the person against whom the inquiry is pending to execute a bond, with or without sureties, undertaking therein to desist from indulging in smuggling until the conclusion of the inquiry and to appear before the Special Judge on every date of hearing, and may detain him in custody until such bond is executed or, in default of execution, until the inquiry is concluded :

Provided that the Special Judge may, for reasons to be recorded, instead of taking a bond as aforesaid, order the detention of such person in such prison as the Special Judge thinks suitable, but such detention shall not exceed three months.

(5) Where two or more persons have been associated in the matter under inquiry, they may be dealt with in the same or a separate inquiry as the Special Judge deems fit.

15. **Power to require bond.**—(1) If, upon such inquiry, the Special Judge is satisfied that, with a view to preventing such person from indulging in smuggling, it is necessary that he should be required to execute a bond with sureties for a period not exceeding three years, the Special Judge shall make an order accordingly :

Provided that—

(a) the amount of each bond shall be fixed with due regard to the circumstances of the case ; and

(b) if such person is a minor. the bond shall be executed only by his sureties.

16. **Contents of bond, etc.**—In the bond to be executed under section 15. such person shall undertake to desist from indulging in smuggling for the period specified in the bond and the commission or abetment of, or attempt to commit, the offence of smuggling, shall be a breach of the bond.

17. **Habitual offenders.**—(1) If, upon such inquiry, the Special Judge is satisfied that such person—

(a) habitually indulges in smuggling ; or

(b) habitually receives smuggled goods ; or

(c) habitually protects, harbours or aids, financially or otherwise, persons indulging in sumggling ;

such Judge may, in addition to, or in substitution of, requiring such person to execute a bond under section 15, direct—

(i) that his movements be restricted to any place or area and that he shall report himself at such time and place and in such mode as may be specified in the order ; or

(ii) that he shall not reside within the area specified in the order and shall report himself at such time and place and in such mode as may be specified in that order :

Provided that, if such person, at the time when an order is made under this sub-section, is sentenced to, or is undergoing a sentence of, imprisonment or is detained under any law providing for preventive detention, the operation of the order shall be deferred till the expiry of the period of imprisonment or detention.

(2) No order made under sub-section (1) shall be operative for a period exceeding three years.

(3) If a person against whom an order has been made under sub-section (1) fails, without reasonable, cause, to comply with such order, he shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

(4) An offence under sub-section (3) shall be cognizable and non-bailable.

18. **Action where Special Judge does not proceed under section 15 or 17.**—If, upon such inquiry, the Special Judge does not consider it necessary to take any action under section 15 or section 17, he shall make an order accordingly and the person against whom the inquiry has been conducted shall be discharged and, if he is in custody only for the purpose of the inquiry, he shall be released forthwith.

19. **Order in respect of person in custody or detention.**—If any person in respect of whom an order requiring security has been made under section 15 is, at the time when such order is made, sentenced to, or undergoing a sentence of imprisonment or is detained under any law providing for preventive detention, the period for which such security is required shall commence on the expiration of such sentence or detention.

20. Power to reject surety.—(1) A Special Judge may refuse to accept any surety offered, or may reject any surety previously accepted by him or his predecessor, on the ground that such surety is an unfit person for the purpose of the bond :

Provided that, before so refusing to accept or rejecting any such surety, he shall either himself hold an inquiry on oath into the fitness of the surety or cause such inquiry to be made by any Magistrate.

(2) The Special Judge, or as the case may be, the Magistrate who has been directed to hold such inquiry, shall, before holding the inquiry, give reasonable notice to the surety and the person by whom the surety was or has been offered and shall in making the inquiry record the substance of the evidence adduced before him.

(3) If the Special Judge is satisfied after considering the evidence so adduced before him, or before a Magistrate deputed under sub-section (1) and the report of such Magistrate, that the surety is an unfit person for the purpose of the bond, he shall make an order refusing to accept or rejecting, as the case may be, such surety after recording his reasons therefor :

Provided that, before making an order rejecting any surety who has previously been accepted, the Special Judge shall issue a summons or warrant as he thinks fit and cause the person for whom the surety is bound to appear or to be brought before him.

21. Person failing to give security.—(1) If any person ordered to give security under section 15 does not give such security on or before the date on which the period for which such security is to be given commences, he shall be committed to prison or, if he is already in prison, be detained in prison until he gives the security or such period expires :

Provided that the period for which any person is imprisoned for failure to give security shall not exceed three years.

(2) If the security is tendered to the officer-in-charge of the prison, he shall forthwith refer the matter to the Special Judge who made the order and shall await his orders.

(3) Imprisonment for failure to give security may be simple or rigorous as the Special Judge may direct.

(4) Whenever the Special Judge is of the opinion that for reasons of health or otherwise it is expedient to release any person imprisoned for failing to give security under section 15, he may direct the release of such person either without conditions or upon any condition which such person accepts :

Provided that any condition imposed shall cease to be operative on the expiration of the period for which such person was ordered to give security.

(5) If the condition, if any, upon which any such person has been released is, in the opinion of the Special Judge by whom the order of release was made or of his successor, not fulfilled, he may cancel the conditional order passed under sub-section (4) and direct that such person may be arrested and produced before him.

(6) When such person is brought before the Special Judge, he may be directed to give security in accordance with the terms of the original order for the unexpired portion of the term for which he was in the first instance ordered to be detained for his failure to give security and, if he fails to give such security, the Special Judge may remand such person to prison to undergo the unexpired portion of the term, after deducting such period of conditional discharge as the Special Judge may deem fit to specify.

(7) A person remanded to prison under sub-section (6) shall be released on his given security in accordance with the terms of the original order for the unexpired portion of the term specified in that order.

22. **Surety may ask for cancellation of bond.**—Any surety may at any time apply to the Special Judge for the cancellation of a bond executed by him under this Chapter and the Special Judge may issue a summons or warrant, as he thinks fit, requiring the person for whom such surety is bound to appear or to be brought before him.

23. **Cancellation of bond and execution of fresh bond.**—When a person for whose appearance a summons or warrant has been issued under the proviso to sub-section (3) of section 20 or under section 22 appears or is brought before him, the Special Judge shall cancel the bond executed by such person and shall direct such person to give, for the unexpired portion of the period of such bond, fresh security of the same description as the original security and every such direction shall, for the purpose of sections 20, 21 and 22, be deemed to be an order made under section 17.

24. **Deposit of money in lieu of execution of bond.**—A person required to execute a bond, with or without sureties, under this Chapter, may be permitted by the Special Judge to deposit in such manner a sum of money or Government promissory notes or bank guarantee to such amount as the Special Judge may specify, in lieu of executing a bond.

25. **Forfeiture of bond.**—(1) Whenever it is proved to the satisfaction of the Special Judge that a bond executed under this Chapter has been forfeited, he may call upon any person bound to pay the penalty thereof.

(2) If the penalty or any part thereof is not paid, the Special Judge may proceed to recover the same by issuing a warrant for the attachment and sale of the movable or immovable property, or both, belonging to such person, or his estate if he dies after the order for forfeiture of the bond is passed.

(3) When executing the warrant for the attachment and sale of the property or estate of such person, the Special Judge shall, as nearly as possible, follow the procedure for attachment and sale of property as laid down in section 88 of the Code of Criminal Procedure, 1898 (Act V of 1898):

Provided that, if such person, after the attachment of his property, pays the penalty, the order of attachment shall be withdrawn.

(4) If such penalty or any part thereof is not paid and cannot be recovered by such attachment and sale, such person shall be liable, by order of the Special Judge who issued the warrant, to imprisonment for a term which may extend to one year; and such imprisonment may either be simple or rigorous, as the judge may direct.

(5) The Special Judge may, for reasons to be recorded, remit any portion of the penalty and enforce payment in part only.

26. **Execution of fresh bond in certain circumstances.**—When a surety to a bond under this Chapter becomes insolvent or dies, or when the bond is forfeited under section 25, the Special Judge by whose order such bond was taken may order the person from whom the bond was demanded to execute a fresh bond in accordance with the directions of the original order and, if such person fails to do so, the Special Judge may proceed as if there had been a default in compliance with such original order.

27. **Recovery of amount of penalty.**—For recovering the amount of penalty or any portion thereof under section 25, the Special Judge may direct that it may be recovered as an arrear of land revenue or may call upon the Magistrate having jurisdiction to assist him in effecting such recovery and the Magistrate shall render all necessary assistance in this regard.

28. **Person required to execute bond may be photographed, etc.**—Every person in respect of whom an order has been made under section 15 or section 17 shall, if so directed by the Special Judge, present himself before such officer and at such time and place as may be specified in the order for being photographed, for giving his finger-impressions or specimens of his handwriting and signatures and he shall allow himself to be photographed and affix his finger-impressions or supply specimens of his handwriting and signatures.

29. **Appeal.**—(1) An appeal against an order made by a Special Judge under sub-section (4) of section 14, section 15, section 17, sub-section (3) of section 20, section 21 or sub-section (2) of section 25 shall lie to the Special Appellate Court, within thirty days from the date of the order.

(2) The Special Appellate Court on hearing the appeal may—

(a) accept the appeal and set aside the order appealed against ; or

(b) dismiss the appeal ; or

(c) subject to the provisions of this Act, modify the order appealed against in such manner as it may think fit.

(3) The provisions of the Limitation Act, 1908 (IX of 1908), shall apply to an appeal under sub-section (1).

CHAPTER IV

FORFEITURE OF PROPERTY

30. **Property acquired by smuggling not to be held.**—(1) It shall not be lawful for any person to hold, either in his own name or in the name of any relative or associate, any property acquired by smuggling.

(2) Any such property held in contravention of the provisions of sub-section (1) shall be liable to be forfeited to the Federal Government in the manner hereinafter provided.

31. **Notice to person holding property suspected to be acquired by smuggling.**—(1) Whenever a Special Judge receives information that within the limits of his jurisdiction any person, either in his own name or in the name of any

relative or associate, is holding property which is reasonably suspected to be acquired by smuggling, the Special Judge may issue to such person a notice calling upon him to show cause, within such time as may be specified in the notice, which shall not be less than thirty days, why the whole or any part of such property should not be declared to be property acquired by smuggling and to be forfeited to the Federal Government:

Provided that no such notice shall be issued unless, having regard to the value of his assets, his known sources of income, his style of living, his previous involvement in smuggling or conviction under any law relating to the prevention of smuggling and other similar factors, the Special Judge has reason to believe (which reason he shall record in writing) that there is sufficient ground for proceeding against such person.

(2) A notice issued under sub-section (1) shall, among other things, require such person to indicate the sources of his income the income and assets out of which, or by means of which, he has acquired such property, the evidence he relies upon and other relevant information and particulars.

(3) Where a notice under sub-section (1) issued to any person specifies any property as being held on his behalf by any of his relatives or associates, a copy of the notice shall also be served upon such relative or associate.

32. **Order of Special Judge.**—(1) The Special Judge may, after considering the explanation, if any, to the notice issued under section 31 and the evidence recorded or produced before him, and after giving the relative or associate of such person, in case a copy of the notice has also been served on him, a reasonable opportunity of being heard, by an order, record a finding whether the property to which the notice relates is property acquired by smuggling.

(2) Where the Special Judge is satisfied that any of the properties mentioned in the notice issued under section 31 are properties acquired by smuggling but he is not able to specifically identify such property, then, it shall be lawful for him to specify the properties which, to the best of his judgement, are properties acquired by smuggling and to record a finding accordingly under sub-section (1).

(3) Where a Special Judge records the finding under sub-section (1) that any property is property acquired by smuggling, he shall declare that such property shall, subject to the provisions of this Chapter, stand forfeited to the Federal Government and vest in that Government free from all encumbrances.

(4) Where an order of forfeiture of property passed under sub-section (3) is in respect of any share in a company registered under the Companies Act, 1913 (VII of 1913), then, the company shall, notwithstanding anything contained in that Act or its memorandum or articles of association, forthwith register the Federal Government as transferee of such shares.

33. **Burden of proof.**—In any proceedings under this Chapter, the burden of proving that any property specified in a notice issued under section 31 is not property acquired by smuggling shall be on the person to whom such notice is issued and on his relatives or associates, if any, on whom a copy of such notice has been served.

34. **Option to pay fine in lieu of property forfeited.**—(1) Where by virtue of a declaration made by a Special Judge under section 32 only less than half of any

property stands forfeited to the Federal Government and such property is indivisible or cannot be easily separated from the rest without substantially imparing the value of the property, the person holding it prior to such declaration shall be given by the Special Judge an option to pay in lieu of forfeiture of that part of the property a fine equal to the market value of the property prevalent at the time of its forfeiture.

(2) Where such person pays the fine in lieu of forfeiture, within such time as may be allowed to him, the Special Judge may, by order, revoke the declaration of forfeiture made under section 32 and thereupon such property shall stand released.

35. **Transfer of certain property void.**—(1) After the issue of a notice or copy of a notice under section 31, the property mentioned in such notice shall not be transferred by any mode whatsoever, nor shall any change be created thereon, which proceedings under this Chapter are pending and any transfer of such property or creation of charge in contravention of this section shall be void; and if such property is subsequently forfeited to the Government under section 32, it shall vest in that Government free of any encumbrances created after the issue of the notice.

(2) Any person who transfers any property, or creates a charge thereon, in contravention of sub-section (1) shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine.

36. **Notice, etc., not to be called in question.**—No notice issued or served, declaration made and order passed under this Chapter shall be called in question by any court, except as provided in this Chapter, nor shall such notice, declaration or order be invalid by reason of any error in the description of the property or person mentioned therein if such property or person is identifiable from such description.

37. **Special Judge, etc., to have certain powers of civil Court.**—The Special Judge and the Special Appellate Court shall have all the powers of a Civil Court while trying a suit under the Code of Civil Procedure, 1908 (Act V of 1908), in respect of the following matters, namely :—

(a) summoning and enforcing the attendance of any person and examining him on oath ;

(b) requiring the discovery and production of documents ;

(c) receiving evidence on affidavits ;

(d) requisitioning any public record or copy thereof, from any court or office ;

(e) issuing commissions for examination of witnesses or documents ; and

(f) any other matter which may be prescribed.

38. **Power of Special Judge to conduct inquiry, investigation, etc.**—(1) Notwithstanding anything contained in the Income-tax Ord, 1979 (~~X~~ XXXI of ~~1922~~ 1979), or any other law for the time being in force, for the purpose of any, proceedings under this Chapter, or initiation of any such proceedings, the Special Judge shall have the power to conduct or cause, to be conducted any inquiry, investigation or survey in respect of any person, place property, assets documents, books of accounts and any other relevant matters.

(2) For the purposes of sub-section (1), the Special Judge shall have the power to require any officer or authority of the Federal Government or a Provincial Government or a local authority to furnish any information in relation to such persons, property, assets or other matters as in his opinion are useful for, or relevant to, the purposes of this Chapter.

(3) For the purposes of sub-section (1), the following officers are hereby empowered and required to assist the Special Judge and the Special Appellate Court, namely :—

(a) officers of Customs and Central Excise ;

(b) officers of Income-tax Department ;

(c) officers of Federal Investigation Agency ;

(d) officers of Pakistan Rangers ;

(e) officers of Police ;

(f) officers of Food Departments of the Provincial Government ;

(g) officers of the Pakistan Public Works Department ;

(h) officers of the Provincial Public Works Department ;

(i) officers of the Revenue Departments of the Provincial Government ; and

(j) such other officers of the Federal Government or Provincial Governments as are specified by the Federal Government in this behalf by notification in the official Gazette.

39. **Forfeited property to be surrendered.**—(1) Where any property has been declared to be property acquired by smuggling and forfeited to the Federal Government under this Chapter, or where a person who has been given option under section 34 has not paid the fine within the specified time, the Special Judge may direct such person or any other person who is in possession of such property to surrender or deliver possession thereof to any person authorised in this behalf by the Federal Government within thirty days of the service of such direction, or, where the property is held outside Pakistan, to repatriate the value of such property and the income derived therefrom within such time as may be specified by the Special Judge and surrender it to the Federal Government.

(2) If any person to whom a direction has been issued under sub-section (1) refuses or fails to comply with such direction, the Special Judge may cause possession of the property to be taken and for that purpose may authorise use of such force as may be necessary.

(3) The property forfeited under section 32 shall, if it is agricultural property, be mutated in the name of the Federal Government, or if it is urban immovable property, be transferred to the Federal Government in such manner as the Special Judge may direct.

(4) For the purpose of taking possession of forfeited property under sub-section (2), the Special Judge may requisition the services of any police officer for assistance and it shall be the duty of such officer to comply with such requisition.

(5) Whoever fails to comply with a direction issued under sub-section (1) shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine.

40. **Rectification of mistakes.**—The Special Judge or the Special Appellate Court may at any time rectify any mistake apparent on the face of the record and amended any order by such rectification :

Provided that, if such amendment is likely to affect any person prejudicially, no such amendment shall be made without giving such person a reasonable opportunity of being heard.

41. **Finding of other court, etc.**—No finding of any court, officer or authority under any law in relation to the property in respect of which any notice has been issued under this Chapter shall be conclusive for the purpose of any proceedings under this Chapter.

42. **Service of notice.**—Any notice issued or order made under this Chapter shall be served by tendering such notice or order or by sending it by registered post to the person on whom it is intended to be served or, if such service is not possible, by affixing it on a conspicuous place in the property in question or on some conspicuous place or part of the premises of such person where he last resided or carried on business or personally worked for gain, or by any other mode as the Special Judge or the Special Appellate Court may direct.

43. **Appeal.**—(1) Any person aggrieved by an order of the Special Judge passed under section 31, section 32 or section 34 may, within thirty days from the date of such order, prefer an appeal before the Special Appellate Court whose decision thereon shall be final.

(2) The provisions of the Limitation Act, 1908 (IX of 1908), shall apply to an appeal filed under sub-section (1).

CHAPTER V

MISCELLANEOUS

44. **Appointment of Special Judges.**—(1) The Federal Government may, by notification in the official Gazette, appoint as many Special Judges as it considers necessary and, where it appoints more than one Special Judge, shall specify in the notification the headquarters of each Special Judge and the territorial limits within which he shall exercise jurisdiction under this Act.

(2) No person shall be appointed to be a Special Judge unless he is or has been a Sessions Judge.

45. **Transfer of cases.**—(1) Where more than one Special Judge are appointed within the territorial jurisdiction of a Special Appellate Court, the Special Appellate Court, and where not more than one Special Judge is so appointed, the Federal Government, may, by order in writing, direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the court of another Special Judge for disposal, whenever it appears to the Special Appellate Court or, as the case may be, the Federal Government, that such transfer will promote the ends of justice or tend to the general convenience of the parties or witnesses.

(2) In respect of cases transferred to a Special Judge under sub-section (1), such Special Judge shall not, by reason of the said transfer, be bound to recall and rehear any witness whose evidence has been recorded in the case before the transfer and act upon the evidence already recorded or produced before the court which tried the case before the transfer.

46. Constitution of Special Appellate Courts.—(1) The Federal Government may, by notification in the official Gazette, constitute as many Special Appellate Courts as it may consider necessary each consisting of a person who is a Judge of a High Court, to be appointed by the Federal Government in consultation with the Chief Justice of the High Court of which he is a Judge.

(2) The Federal Government shall specify in a notification issued under sub-section (1) the headquarters of the Special Appellate Court and, where it constitutes more than one Special Appellate Court, the territorial limits within which, or the class of cases in respect of which, each Special Appellate Court shall exercise jurisdiction.

(3) If for any reason a vacancy occurs in the said Court, the Federal Government shall appoint another person in accordance with sub-section (1) to fill the vacancy and the proceedings may be continued before the Court from the stage the vacancy occurs.

(4) The Special Appellate Court constituted under this Act shall exercise the powers conferred by or under this Act in accordance with the provisions of this Act, and the powers conferred by or under the Customs Act, 1969 (IV of 1969), in accordance with the provisions of that Act.

(5) When the Judge of a Special Appellate Court is, for any reason, temporarily unable to perform his duties, he may inform the Chief Justice of the High Court of which he is a Judge and the Chief Justice shall nominate another Judge to perform the functions of Special Appellate Court so long as such Judge is unable to perform his duties.

(6) The Federal Government may, on the request of the Judge of a Special Appellate Court, transfer any appeal or revision and entrust the same to the Judge of another Special Appellate Court for disposal; and such Judge shall dispose of such appeal or revision in accordance with law.

47. Special Prosecutors, etc.—(1) For the purposes of conducting proceedings before the Special Judge, the Federal Government may appoint persons who have been advocates of a High Court for a period of not less than five years to be Special Prosecutors on such terms and conditions as may be prescribed and any person so appointed shall be competent to conduct proceedings under this Act before the Special Judge for and on behalf of the Federal Government and, if so directed by the Federal Government, to withdraw such proceedings.

(2) A law officer appointed under the Central Law Officers Ordinance, 1970 (VII of 1970), shall be competent to conduct proceedings before the Special Appellate Court for and on behalf of the Federal Government, and, if so required by the Federal Government, to withdraw such proceedings.

(3) When a Special Prosecutor appointed under sub-section (1), or a law officer referred to in sub-section (2), is, for any reason, temporarily unable to conduct proceedings before the Special Judge or, as the case may be, the Special Appellate Court, the proceedings shall be conducted by such person as may be appointed in this behalf by the Special Judge or, as the case may be, Special Appellate Court.

48. Indemnity.—No suit, prosecution or other proceedings shall lie against the Federal Government or a Provincial Government or any officer of the Federal Government or of a Provincial Government for anything in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

49. **Act to override other laws.**—The provisions of this Act except those of Chapter VI, shall have effect notwithstanding anything contained in any other law for the time being in force.

50. **Power to make rules.**—(1) The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(a) the administration, management and disposal of the property forfeited under Chapter IV ;

(b) the powers of a Civil Court that may be exercised by the Special Judge and the Special Appellate Tribunal ;

(c) terms and conditions of Special Prosecutors ; and

(d) any other matter which is to be, or may be, prescribed.

CHAPTER VI

AMENDMENT OF THE CUSTOMS ACT, 1969 (IV OF 1969)

51. **Amendment of the Customs Act, 1969.**—In the Customs Act, 1969 (IV of 1969),—

(i) in section 2, after clause (s), the following new clauses shall be inserted, namely :—

"(ss) 'Special Judge' means a Special Judge appointed under Section 185 ;

(sss) '[1]Special Appellate Court' means a Special Appellate Court constituted under section 46 of the Prevention of Smuggling Act 1977 ;" ;

(ii) in section 156, in sub-section (1), in the Table,—

(a) in clause 8, in column 2, for the proviso the following shall be substituted, namely :—

> "Provided that, in the case of such goods essential to the life of the community as may be notified by the Federal Government in the official Gazette, the sentence of imprisonment shall not be less than five years and the person convicted shall also be awarded sentence of whipping, and the whole or any part of his property shall also be liable to confiscation in accordance with the provisions of the Prevention of Smuggling Act, 1977" ; and

(b) in clause 89, for the entry in column 2 the following shall be substituted, namely :—

> "such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of such goods ; and upon conviction by a Special Judge to imprisonment for a term not exceeding six years and to fine not exceeding ten times the value of such goods and if the Special Judge in his discretion so orders also to whipping." ;

[1] Omitted by Ord. XXVII of 1981, s. 3 + Sch. II

iii) in section 161, for sub-sections (4), (5), (6) and (7) the following shall be substituted, namely :—

"(4) When any person arrested under this Act is taken before an officer of customs or the officer-in-charge of a police-station, as required by sub-section (3), or when such officer of customs or officer-in-charge of a police-station himself arrests any person under this Act, such officer or officer-in-charge shall, if the offence is bailable, admit him to bail to appear before the Special Judge having jurisdiction or, if the offence is non-bailable, have him taken in custody to the Special Judge or, if there is no Special Judge within a reasonable distance, to the nearest Magistrate, within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the Court of the Special Judge or, as the case may be, of such Magistrate.

(5) When any person is taken under sub-section (4) before the Special Judge, he may, on the request of such person, after persuing the record, if any, and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bond, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit :

Provided that nothing herein contained shall preclude the Special Judge from cancelling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded he considers that the affording of such opportunity shall defeat the purposes of this Act.

(6) When such person is taken under sub-section (4) before a Magistrate, such Magistrate may, after authorising his detention in such custody, at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date and time to be fixed by such Magistrate, or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.

(7) Nothing in sub-section (5) or sub-section (6) shall preclude the Special Judge or the Magistrate from remanding any such person to the custody of the officer of customs or the officer-in-charge of a police-station holding inquiry against that person if such officer makes a request in writing to that effect and the Special Judge or the Magistrate, after persuing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such an order ; provided that in no case the period of such custody shall exceed fourteen days.

(8) When any person arrested under this Act is brought before an officer of customs or the officer-in-charge of a police-station as required by sub-section (3), or when such officer of customs or officer-in-charge of a police-station himself arrests any

person under this Act, such officer shall, if he is an officer of customs, record the fact of arrest and other relevant particulars in the register mentioned in sub-section (12) or, if he is an officer-in-charge of a police-station, record such fact in the register ordinarily maintained by him, and shall immediately proceed to inquire into the charge against such person and if he completes the inquiry within twenty-four hours of his arrest, excluding the time necessary for journey as aforesaid, he may, after producing such person before the Special Judge or the nearest Magistrate make a request for his further detention in his custody.

(9) While holding an inquiry under sub-section (8), the officer of customs shall exercise the same powers as are exercisable by an officer-in-charge of a police-station under the Code of Criminal Procedure, 1898 (Act V of 1898), but such officer and the officer-in-charge of a police-station shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Act.

(10) If the officer of customs or the officer-in-charge of a police-station, as the case may be, after holding an inquiry as aforesaid, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bound, with or without sureties as the officer may direct, to appear, as and when required, before the Special Judge, may make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.

(11) The Special Judge to whom a report has been made under sub-section (10) may, after the perusal of record of the inquiry and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceeding against such person, proceed with his trial and direct the prosecution to produce evidence.

(12) The officer of customs empowered to hold inquiry under this section shall maintain a register to be called " Register of Arrests and Detention " in the prescribed form in which he shall enter the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents recovered from his custody, the name of the witnesses and the explanation if any, given by him and the manner in which the inquiry has been conducted from day to day ; and such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge whenever such officer is so directed by him.

(13) After completing the inquiry, the officer of customs shall submit to the Special Judge a report in the form and manner, as nearly as possible, in which the officer-in-charge of a police-station submits a challan before a Court, or if such inquiry has been conducted by an officer-in-charge of a police-station, he shall submit a challan before the Special Judge.

(14) The officer of customs, or as the case may be, the officer-in-charge of a police-station shall immediately intimate the fact of the arrest of a person under sub-section (1), (2) or (4) to the Special Judge who may direct such officer to produce that person at such time and place and on such date as the Special Judge considers expedient and such officer or officer-in-charge shall act accordingly.

(15) Any Magistrate of the first class may record any statement or confession during inquiry under this Act, in accordance with the provisions of section 164 of the Code of Criminal Procedure, 1898 (Act V of 1898).

(16) Without prejudice to the foregoing provisions of this section, the Federal Government may, by notification in the official Gazette, authorise any other officer also to exercise the powers and perform the functions of an officer of customs or officer-in-charge of a police-station under this section, subject to such conditions, if any, that it may deem fit to impose." ;

(iv) in section 167, the words, figures and brackets "sub-sections (3) to (7) of" shall be omitted ;

(v) after section 179, the following new section shall be inserted, namely :—

"179A. *Orders of adjudication to be subject to decision of Special Judge, etc.*—Notwithstanding anything contained in section 179, section 181 or section 182 or in Chapter XIX, in cases where the owners or persons-in-charge of goods or things seized are to be, or are being, prosecuted before a Special Judge, an order of adjudication made under section 179 or under Chapter XIX shall be subject to the decision of the Special Judge, and of the Special Appellate Court in appeal or revision, if any." ;

(vi) for section 184 the following shall be substituted, namely :—

"184 *Power to try summarily.*—Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), a Special Judge may, if he thinks fit, try in a summary way, any offence under this Act where the value of the goods involved in such offence does not exceed one thousand rupees.

(2) In the trial of an offence under sub-section (1), the provisions of sub-section (1) of section 262 and sections 263, 264 and 265 of the said Code shall, so far applicable and with the necessary adaptation, apply.

(3) No proceeding under this section shall be called in question merely on the ground that the value of the goods involved was more than the limit specified in sub-section (1).

Explanation.—For the purpose of this section, "value"—

(i) in the case of goods, whether imported or indigenous, which are lawfully sold in open market in Pakistan, means the whole-sale price of such goods in open market ;

(ii) in the case of goods, whether imported or indigenous, the price of which has been fixed by the Government, means the price so fixed ; and

(iii) in the case of goods the import of which is absolutely prohibited, means the price of similar or comparable indigenous goods sold in open market in Pakistan or, where no such goods are sold in open market in Pakistan, the price fixed by the Federal Government, by general or special order." ;

(vii) for sections 185 and 185A the following shall be substituted, namely :—

"185. *Special Judges.*—(1) The Federal Government may by notification in the official Gazette, appoint as many Special Judges as it considers necessary and, where it appoints more than one Special Judge, shall specify in the notification the headquarters of each Special Judge and the territorial limits within which he shall exercise jurisdiction under this Act.

(2) No person shall be appointed as a Special Judge unless he is or has been a Sessions Judge.

(3) Notwithstanding the provisions of sub-sections (1) and (2), the Federal Government may, for the areas comprising the districts of Lasbela and Mekran, appoint any other officer as Special Judge and specify in the notification his headquarters and the limits of his territorial jurisdiction under this Act.

(4) If a Special Judge is, for any reason, temporarily unable to perform his duties under this Act, he may generally or specially authorise the Sessions Judge or the District Magistrate of the district to perform such duties of an urgent nature as he may deem proper and such Sessions Judge or District Magistrate shall perform such duties.

185A. *Cognizance of offences by Special Judges.*—(1) Notwithstanding anything contained in this Act or any other law for the time being in force, a Special Judge may, within the limits of his jurisdiction, take cognizance of any offence punishable under this Act—

(a) upon a report in writing made by an officer of customs or by an officer-in-charge of a police-station or by any other officer especially authorised in this behalf by the Federal Government ; or

(b) upon receiving a complaint or information of facts constituting such offence made or communicated by any person ; or

(c) upon his own knowledge acquired during any proceeding before him under this Act or under the Prevention of Smuggling Act, 1977.

(2) Upon the receipt of report under clause (a) of sub-section (1), the Special Judge shall proceed with the trial of the accused.

(3) Upon the receipt of a complaint or information under clause (b), or acquired in the manner referred to in clause (c) of sub-section (1), the Special Judge may, before issuing a summons or warrant for appearance of the person complained against, hold a preliminary inquiry for the purpose of ascertaining the truth or falsehood of the complaint, or direct any Magistrate or any officer of customs or any police officer to hold such inquiry and submit a report, and such Magistrate or officer shall conduct such inquiry and make report accordingly.

(4) If, after conducting such enquiry or after considering the report of such Magistrate or officer, the Special Judge is of the opinion that—

(a) there is no sufficient ground for proceeding, he may dismiss the complaint, or

(b) there is sufficient ground for proceeding, he may proceed against the person complained against in accordance with law.

(5) A Special Judge or a Magistrate or an officer holding inquiry under sub-section (3) may hold such inquiry, as nearly as possible, in accordance with the provisions of section 202 of the Code of Criminal Procedure, 1898 (Act V of 1898).

185B. *Special Judge, etc., to have exclusive jurisdiction.*—Notwithstanding anything contained in this Act or in any other law for the time being in force,—

(a) no court, other than the Special Judge having jurisdiction, shall try an offence punishable under this Act ;

(b) no other court or officer, except in the manner and to the extent specifically provided for in this Act, shall exercise any power, or perform any function under this Act ;

(c) no court, other than the Special Appellate Court, shall entertain, hear or decide any application, petition or appeal under Chapters XXXI and XXXII of the Code of Criminal Procedure, 1898 (Act V of 1898), against or in respect of any order or direction made under this Act ; and

(d) no court, other than the Special Judge or the Special Appellate Court, shall entertain any application or petition or pass any order or give any direction under Chapter XXXVII, XXXIX, XLIV or XLV of the said Code.

185C. *Provisions of code of Criminal Procedure,* 1898, *to apply.*—(1) The provisions of the Code of Criminal Procedure, 1898 (Act V of 1898), so far as they are not inconsistent with the provisions of this Act, shall apply to the proceedings of the court of a Special Judge and such court shall be deemed to be a Court of Session for the purposes of the said Code and the provisions of Chapter XXIIA of the Code, so far as applicable and with the necessary modifications, shall apply to the trial of cases by the Special Judge under this Act.

(2) For the purposes of sub-section (1), the Code of Criminal Procedure, 1898 (Act V of 1898), shall have effect as if an offence punishable under this Act were one of the offences referred to in sub-section (1) of section 337 of the Code.

185D. *Transfer of cases.*—(1) Where more than one Special Judge are appointed within the territorial jurisdiction of a Special Appellate Court, the Special Appellate Court, and where not more than one Special Judge is so appointed, the Federal Government, may, by order in writing, direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the court of another Special Judge for disposal, whenever it appears to the Special Appellate Court or, as the case may be, the Federal Government, that such transfer will promote the ends of justice or tend to the general convenience of the parties or witnesses.

(2) In respect of a case transferred to a Special Judge under sub-section (1), such Special Judge shall not, by reason of the said transfer, be bound to recall and rehear any witness whose evidence has been recorded in the case before the transfer and may act upon the evidence already recorded or produced before the court which tried the case before the transfer.

185E. *Place of sittings.*—A Special Judge shall ordinarily hold sittings at his headquarters but, keeping in view the general convenience of the parties or the witnesses, he may hold sittings at any other place.

185F. *Appeal to Special Appellate Court.*—(1) Any person, including the Federal Government, aggrieved by any order passed or decision made by a Special Judge under this Act or under the Code of Criminal Procedure, 1898 (Act V of 1898), may, subject to the provisions of Chapters XXXI and XXXII of the Code, within thirty days from the date of the order or decision, prefer an appeal or revision to the Special Appellate Court, and in hearing and disposing of such appeal or revision, such Court shall exercise all the powers of a High Court under the said Code.

(2) Except as otherwise provided in sub-section (1), the provisions of the Limitation Act, 1908 (IX of 1908), shall apply to an appeal or a revision preferred under sub-section (1).

185G. *Persons who may conduct prosecution, etc.*—(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), a Special Prosecutor appointed under section 47 of the Prevention of Smuggling Act, 1977, shall be competent to conduct prosecution before a Special Judge for and on behalf of the Federal Government and to withdraw prosecution when so required by the Federal Government.

(2) A law officer appointed under the Central Law Officers Ordinance, 1970 (VII of 1970), shall be competent to conduct proceedings before a Special Appellate Court on behalf of the Federal Government and to withdraw such proceedings when so required by the Federal Government.";

(viii) in section 218, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that this section shall not be deemed to apply in the case of the prosecution of an officer of customs or such other person for an offence punishable under this Act." ; and

(ix) except in sections 159, 161 and 162, for the word " Magistrate " wherever occurring, the words " Special Judge " shall be substituted.

52. **Repeal.**—The prevention of Smuggling Ordinance, 1977 (IV of 1977), is hereby repealed.

ACT No. XIII OF *1977*

An Act further to amend certain laws relating to prevention of corruption

WHEREAS it is expedient further to amend certain laws relating to prevention of corruption for the purposes hereinafter appearing :

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Prevention of Corruption Laws (Amendment) Act, 1977.

(2) It extends to the whole of Pakistan and also applies to all citizens of Pakistan and public servants wherever they may be.

(3) It shall come into force at once.

2. **Amendment of certain enactments.**—The Acts specified in the Schedule shall be amended in the manner specified in the fourth column thereof.

3. **Repeal.**—The Prevention of Corruption Laws (Amendment) Ordinance, 1977, is hereby repealed.

THE SCHEDULE

S. No.	No. and year of the Act.	Short title	Amendments
1	2	3	4
1.	XLV of 1860.	The Pakistan Penal Code.	In section 161, in the Explanations, the following explanation shall be added at the end, namely :— " ' Public servant '. In this section and in sections 162, 163, 164, 165, 166, 167, 168, 169 and 409, ' public servant' includes an employee of any corporation or other body or organisation set up, controlled or administered by, or under the authority of, the Federal Government. ".
2.	II of 1947.	The Prevention of Corruption Act, 1947.	In section 2, for the word " by " the commas and words, "controlled or administered by, or under the authority of," shall be substituted.
3.	XL of 1958.	The Pakistan Criminal Law Amendment Act, 1958.	In section 2, in clause (a) and clause (b), for the words " set up by " the words and commas " set up, controlled or administered by, or under the authority of, " shall be substituted.
4.	VIII of 1975.	The Federal Investigation Agency Act, 1974.	In section 2, in clause (e), after the word " by ", the commas and words ", or under the authority of," shall be inserted.

ACT No. XIV OF *1977*

An Act further to amend the Emigration Act, 1922

WHEREAS it is expedient further to amend the Emigration Act, 1922 (VII of 1922), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Emigration (Amendment) Act, 1977.

(2) It shall come into force at once.

2. **Amendment of section 25, Act VII of 1922.**—In the Emigration Act, 1922 (VII of 1922), hereinafter referred to as the said Act, in section 25,—

(a) in sub-section (2), for the words and comma "fine, which may extend to five hundred rupees" the words "imprisonment for a term which may extend to five years and with fine" shall be substituted; and

(b) after sub-section (3), the following new sub-section shall be inserted, namely:—

> "(3A) Where the person convicted of an offence punishable under this section is the owner, master or person incharge of the launch, vessel or other means of transport used in the commission of the offence, such launch, vessel or other means of transport shall, upon such conviction, stand forfeited to the Federal Government.".

3. **Amendment of section 26, Act VII of 1922.**—In the said Act, in section 26, for the words and commas "one year, or with fine, or with both" the words "five years and with fine" shall be substituted.

4. **Amendment of section 27, Act VII of 1922.**—In the said Act, in section 27, for the words and commas "six months, or with fine, which may extend to five hundred rupees, or with both" the words "three years and with fine" shall be substituted.

5. **Insertion of new sections 27A, 27B and 27C, Act VII of 1922.**—In the said Act, after section 27, the following new sections shall be inserted, namely:—

"27A. **Charging of fee for providing foreign employment or non-fulfilment of commitment to provide foreign employment.**—

Whoever—

(a) charges any fee for providing or securing, or on the pretext of providing or securing, to or for any person employment in any country beyond the limits of Pakistan, or

(b) having undertaken to provide or secure to or for any person any such employment, fails to do so except for a reason which, in the opinion of the Protector of Emigrants, is beyond his control,

shall be punishable with imprisonment for a term which may extend to one year and with fine.

27B. **Unauthorised advertisements for foreign employment.**—Whoever, except with the prior permission of the Federal Government or an authority specified by it in this behalf, issues an advertisement for recruitment of citizens of Pakistan for employment in any country beyond the limits of Pakistan, and the editor, printer and publisher of a newspaper in which such advertisement is published, shall be punishable with imprisonment for a term which may extend to three years and with fine.

27C. **Penalty for other offences.**—Whoever contravenes, or fails to comply with, any of the provisions of this Act or the rules made under this Act shall, if no other penalty is provided by this Act for such contravention or failure, be punishable with imprisonment for a term which may extend to one year and with fine."

6. **Repeal.**—The Emigration (Amendment) Ordinance, 1977 (VI of 1977), is hereby repealed.

ACT No. XV OF *1977*

An Act to give effect in Pakistan to the Agreement on Immunities and Privileges of the Organization of the Islamic Conference

WHEREAS Pakistan has ratified the Agreement on Immunities and Privileges of the Organization of the Islamic Conference;

AND WHEREAS it is necessary to give effect in Pakistan to the said Agreement on Immunities and Privileges of the Organization of the Islamic Conference:

It is hereby enacted as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Organization of the Islamic Conference (Immunities and Privileges) Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Provisions of the Agreement to have force of law.**—Notwithstanding anything contained in any other law for the time being in force, the provisions of the Agreement on Immunities and Privileges of the Organization of the Islamic Conference set out in the Schedule shall, subject to the other provisions of this Act, have the force of law in Pakistan.

3. **Certificate of the Federal Government.**—If any question arises whether or not any person is entitled to any privileges or immunities under this Act, a certificate issued by or under the authority of the Federal Government stating any fact relating to that question shall be conclusive evidence of that fact.

4. **Power to amend the Schedule.**—The Federal Government may, by notification in the official Gazette, amend the Schedule in conformity with any amendment duly made in the provisions of the said Agreement set out therein.

5. **Repeal.**—The Organization of the Islamic Conference (Immunities and Privileges) Ordinance, 1977 (VII of 1977), is hereby repealed.

THE SCHEDULE

(*See* section 2)

Whereas Article VI (8) of the Charter of the Organization of the Islamic Conference provides :

> "In the light of the agreement on immunities and privileges to be approved by the conference,
>
> (a) The Conference shall enjoy, in the Member States, such legal capacity, immunities and privileges as may be necessary for the exercise of its functions and the fulfilment of its objectives.
>
> (b) Representatives of member states shall enjoy such immunities and privileges as may be necessary for the exercise of their functions related to the Conference.
>
> (c) The staff of the Conference shall enjoy the immunities and privileges necessary for the performance of their duties as decided upon by the Conference".

So, it is required to clarify in detail the varieties of immunities and privileges indicated in the Charter, and to specify its scope and cases in which it is applied, in order to facilitate the functions of the Organization of Islamic Conference.

Consequently, the Seventh Islamic Conference of Foreign Ministers held in Istanbul, Republic of Turkey, on 12—15 May, 1976 (13—16 Jamad Al Awal 1396 H) has approved the Convention placed below.

CHAPTER I

JURIDICAL PERSONALITY

Article 1.—The Organization of the Islamic Conference shall possess juridical personality. It shall have the capacity :

(a) To acquire and dispose of immovable and movable property.

(b) To contract.

(c) To institute legal proceedings.

CHAPTER II

PROPERTY, FUNDS AND ASSETS

Article 2.—The Organization of the Islamic Conference, its property and assets, wherever located shall enjoy immunity from every form of legal process unless the Secretary General decides to waive it expressly. It is, however, understood that no waiving of immunity shall extend in any measure of execution.

Article 3.—The premises occupied by the Organization of the Islamic Conference shall be inviolable. Its property and assets wherever located shall be immune from search, requisition, confiscation, expropriation and any other form of interference, by executive action.

Article 4.—The archives of the Organization of the Islamic Conference and in general, all documents belonging to it, or held by it, shall be inviolable.

Article 5.—The Organization may,

(1) Hold funds, gold or currency of any kind and operate accounts in any currency according to laws and regulations in force in member states.

(2) Be free to transfer its funds, gold or currency from one country to another, or within the country itself and to convert it to any currency according to the laws in force. The Organization may not, in contravention of any regulations prevailing, transfer any amount of funds subjected to special restrictions, from one State, in excess of any amount it has brought into that State.

Article 6.—In exercising its rights under Article 5 above, the Organization of the Islamic Conference shall pay due regard to any representations made by Member States, in so far as is considered that effect can be given to such representations, without detriment to the interest of the Organization and Member States.

Article 7.—The Organization of the Islamic Conference, its movable or immovable property and its assets shall be :

(a) Exempt from all direct taxes, except for those which are no more than charges for public utility services.

(b) Exempt from custom duties, prohibitions and restrictions on imports and exports in respect of articles imported or exported by the Organization, for its official use. Such articles, imported under such exemption, will not be sold in the country in which they were imported, except with the consent of the Government concerned.

(c) Exempt from custom imports and exports in respect of its publications.

CHAPTER III

FACILITIES IN RESPECT OF COMMUNICATIONS

Article 8.—The Organization of the Islamic Conference shall enjoy, in the territory of each member States, for its official communications, treatment not less favourable than that accorded by that State to the communications of any other Member State, including its diplomatic mission, in the matter of priorities and rates, taxes on mails, cables, telegrams, radiograms, telephone and other communications and press rates for information to the press and radio. No censorship shall be applied to such official correspondence and other official communications.

Article 9.—The Organization of the Islamic Conference may use codes and despatch its correspondence by couriers or bags, which shall have the same immunities and privileges as diplomatic couriers and bags.

CHAPTER IV

THE REPRESENTATIVES OF MEMBER STATES

Article 10.—Representatives of Member States to the Principal and subsidiary organs and conferences convened by the Organization, shall while exercising their functions and during the journey to and from the place of the meeting, enjoy the following immunities and privileges :

(a) Immunity from personal arrest or detention and from seizure of their personal baggage.

(b) Immunity from legal process of any kind in respect of words spoken or written and acts done by them in their capacity as representatives.

(c) Inviolability for all papers and documents.

(d) The right to use codes and to receive papers or correspondence by courier or in sealed bags.

(e) Exemption in respect of themselves and their spouses from immigration restrictions, aliens registration or national service obligations in the State they are visiting, or through which they are passing, in the exercise of their functions.

(f) The facilities accorded to the representatives of Foreign states, delegated on temporary official missions in respect of laws relevant to currency and exchange.

(g) The same immunities and facilities, in respect of their personal baggage, as accorded to diplomatic envoys.

(h) Such other immunities and facilities, not inconsistent with the foregoing as diplomatic envoys, except that they shall have no right to claim exemptions from custom and excise duties on articles imported other than their personal baggage.

Article 11.—Representatives of Member States in the Principal and subsidiary organs of the Organization of the Islamic Conference and in conferences convened by the Organization, shall enjoy immunity from legal process in respect of words spoken or written, in discharging their duties as representatives of their States in the organs of the Organization of the Islamic Conference notwithstanding that the persons concerned are no longer the representatives of Member States.

Article 12.—Periods spent by the representatives of Member States to the Principal and Subsidiary organs of the Organization of the Islamic Conference and to conferences convened by it, in one of the territories of a Member State shall not be considered as periods of residence for the assessment of a tax, if the imposition of such a tax is consequent upon such period of residence.

Article 13.—Immunities and privileges are accorded to the representatives of Member States, not for their personal benefits, but in order to safeguard the independent exercise of their functions in connection with the Organization.

Consequently, Member States are under a duty to waive the immunity of its representatives in any case where that immunity would impede the course of justice and if it can be waived without prejudice to the purpose for which the immunity is accorded.

Article 14.—The provisions of Articles 10, 11 and 12 are not applicable as between a representative and the authorities of the State of which he is a national, or the approval of the State concerned.

Article 15.—The expression "representative" in this chapter shall be deemed to include all delegates of Member States, their deputies, advisers and technical experts and secretaries of delegations.

Article 16.—Permanent State representatives shall enjoy, during the period of their representing their State in the organs of the Organization of the Islamic Conference, such immunities and privileges as are enjoyed by diplomatic envoys.

Article 17.—The Secretary General shall notify Member States of the Organization, as well as their permanent delegates and members of permanent committees.

CHAPTER V

OFFICIALS

Article 18.—The Conference of the Organization of the Islamic Conference shall specify the categories of officials to which the provisions of Article 19 and the provisions of Chapter VII shall be applied, as submitted to it by the Secretary General, who will communicate to Member States periodically a list containing the names of such officials and their respective functions.

Article 19.—(I) Officials of the General Secretariat of the Organization of the Islamic Conference shall, regardless of their nationality, enjoy the following immunities and privileges :—

(a) Immunity from legal process, in respect of words spoken or written and all acts performed by them in their official capacity.

(b) Exemption from taxation on their salaries and emoluments paid or to be paid to them by the organization.

(c) Furthermore, officials of the General Secretariat other than the nationals of the host country, shall enjoy :

(1) Together with their spouses and relatives dependent on them, immunity from immigration restrictions and aliens registration.

(2) Facilities as accorded to diplomatic envoys of their ranks, accredited with the Government concerned, in respect of the regulations relevant to exchange.

(3) Facilities as accorded to diplomatic envoys, in times of international crisis, as regards their repatriation.

(4) The right to import, free of duty, their furniture and effects, within a year from the time of first taking up their posts in the country in question.

Article 20.—Further to the immunities and privileges provided for by the two preceding articles, the Secretary General, Assistant Secretary General and senior officials, together with their spouses and their minor children, shall enjoy immunities and privileges, which are accorded, in accordance with international law, to diplomatic envoys, each according to his rank.

Article 21.—Immunities and privileges are accorded to officials to safeguard the interests of the Organization and to enable it to accomplish its aims. The

Secretary General has the right and is under the duty to waive the immunity of officials of the General Secretariat, not specified in the foregoing article, in any case where, in his opinion, the immunity would impede the administration of justice and can be waived without prejudice to the interests of the Organization. As to officials provided for in that article, the immunity is not to be waived except by approval of the Conference.

Article 22.—The Organization shall cooperate, at all times, with the appropriate authorities of Member States, to ensure the proper administration of justice, secure the observance of police regulations and prevent the occurrence of any abuse, in connection with the immunities and privileges mentioned in this chapter.

CHAPTER VI

EXPERTS

Article 23.—Experts (other than officials coming within the scope of Chapter V) performing missions for the Organization of the Islamic Conference shall be accorded, in execution of a resolution to be adopted by its Conference, such immunities and privileges, necessary for the fulfilment of that mission, more specifically :

(a) Immunity from personal arrest or detention and from seizure of their personal baggage except in emergency cases as decided by the concerned state upon consultation with the Secretary General.

(b) Immunity from legal process, even after termination of their mission, in respect of words spoken or written and acts done by them in the course of the performance of their mission.

(c) Inviolability for all papers and documents of the Organization.

(d) The same facilities in respect of currency of exchange restrictions, as are accorded to representatives of foreign States on temporary official missions according to the laws in force in the concerned country.

(e) The same immunities and facilities in respect of their personal baggages as are accorded to diplomatic envoys.

(f) Immunity, together with their spouses and minor children, from immigration restrictions and alien registration and the obligation concerning national service.

Article 24.—Immunities and privileges are granted to experts in the interest of the Organization. The Secretary General shall have the right and the duty to waive the immunity in any case where, in his opinion, the immunity would impede the course of justice and it can be waived without prejudice to the interests of the Organization.

CHAPTER VII

LAISSEZ-PASSER

Article 25.—The General Secretariat of the Organization of Islamic Conference may issue laissez-passer to its officials. Those laissez-passers shall be recognised and accepted as valid travel documents by Members States, taking into account the provisions of the two succeeding articles.

Article 26.—Visas are accorded to holders of laissez-passer at the request of the General Secretariat, in which it is stated that they are officials, travelling on official business of the General Secretariat.

Article 27.—The grant of visas shall be dealt with as speedily as possible. In addition, such persons shall be granted facilities for speedy travel.

Article 28.—Similar facilities to those specified in Article 27 shall be accorded to experts and officials who, though not holders of Organization laissez-passer, have a certificate that they are travelling on business for the Organization.

CHAPTER VIII

SETTLEMENT OF DISPUTES

Article 29.—The Organization of the Islamic Conference shall establish an organ for settling :

(a) Disputes arising out of contracts, or other disputes of a private law character, to which the Organization is a party.

(b) Disputes involving any official of the Organization, who, by reason of his official capacity, enjoys immunity, when immunity has not been waived in his case.

FINAL PROVISIONS

Article 30.—Nothing under the provisions of this Agreement shall affect the authority of a Member State to take such measures as are deemed appropriate for the safety of its territory or the establishment of security and maintenance of public order.

Any State deeming necessary the taking of such steps, shall hasten to contact the General Secretariat, as circumstances will permit, in order to agree upon the measures warranting the safeguarding of the interests of the Organization.

Article 31.—The Immunity whenever provided in this Convention either clearly or inclusively-means official immunity and not personal.

Article 32.—The Secretary General shall submit this Convention to Member States of the Organization for accession thereto.

Article 33.—This Convention shall become binding on the respective State as from the date of the deposit of the instruments of accession by that State with the General Secretariat. The Secretary General shall inform all member States of the Organization of the deposit of each accession.

Article 34.—The accession of any Member State to this Convention means that it has accomplished the Constitutional processes to render this Agreement part of its internal legislation.

Article 35.—This Convention shall remain binding on each acceding State, as long as it remains a Member State of the Organization.

Article 36.—The Organization of the Islamic Conference may conclude supplementary agreements for proper application of the provisions of this Convention, within the territories of Member States.

ACT No. XVI OF 1977

An Act to amend the Representation of the People Act, 1976

WHEREAS it is expedient to amend the Representation of the People Act, 1976 (LXXXV of 1976), for the purpose hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Representation of the People (Amendment) Act, 1977.

(2) It shall come into force at once.

2. **Insertion of new section 103A, Act LXXXV of 1976.**—In the Representation of the People Act, 1976 (LXXXV of 1976), after section 103, the following new section shall be inserted, namely:—

> "103A. **Power of Commission to punish for contempt.**—The Commission shall have the same power as the High Court has to punish any person for contempt of court and the Contempt of Court Act, 1976 (LXIV of 1976), shall have effect accordingly as if reference therein to a "court" and to a "judge" were a reference, respectively, to the "Commission" and ", a member of the Commission".".

3. **Repeal.**—The Representation of the People (Amendment) Ordinance, 1977 (VIII of 1977), is hereby repealed.

ACT No. XVII OF 1977

An Act further to amend certain laws relating to industrial relations and welfare of workers

WHEREAS it is expedient further to amend certain laws relating to industrial relations and welfare of workers for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Labour Laws (Amendment) Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Amendment of certain laws.**—The laws specified in the First Schedule shall be amended in the manner specified in the fourth column thereof.

3. **Repeal.**—The Labour Laws (Amendment) Ordinance, 1977 (IX of 1977), is hereby repealed.

THE FIRST SCHEDULE

(*See* section 2)

Sl. No.	Number and Year of Act or Ordinance	Short title	Amendment
1	2	3	4
1.	Act VIII of 1923	The Workmen's Compensation Act, 1923.	(1) For Schedule IV the Schedule set out in the Second Schedule to this Act shall be substituted.
2.	Act XXV of 1934	The Factories Act, 1934.	(1) In section 50, for the word, "twelfth" the word "fourteenth" shall be substituted.
			(2) In section 51, for the word "twelfth" the word "fourteenth" shall be substituted.
			(3) In section 52, in sub-section (2), in clause (a), for the word "twelfth" the word "fourteenth" shall be substituted.
3.	Act IV of 1936	The Payment of Wages Act, 1936	(1) In section 2, in clause (ii), in sub-clause (g), the words "in any industrial establishment" shall be omitted.
			(2) In section 15,— (*a*) in sub-section (2),— (*i*) after the words "payment of wages", the commas and words ", or of any dues relating to provident fund or gratuity payable under any law," shall be inserted ; and (*ii*) after the word and comma "Act," the words and comma "or any of the heirs of an employed person who has died," shall be inserted ; and (*b*) in sub-section (3), after the words "employed person", occurring for the first time, the words and commas "or, if the applicant is one of the heirs of an employed person, the payment to such applicant," shall be inserted.
			(3) In section 17, in sub-section (1), for clause (b) the following shall be substituted, namely :— "(*b*) by an employed person or, if he has died, by any of his heirs, if the total amount of wages claimed to have been withheld from the employed person or from the unpaid group to which he belonged exceeds fifty rupees, or".

1	2	3	4
4.	Act XXVI of 1938 ..	The Employment of Children Act, 1938.	(1) In section 3, in sub-section (3), for the word "twelfth" the word "fourteenth" shall be substituted. (2) In section 3C, for the word "twelfth" the word "fourteenth" shall be substituted.
5.	Act XII of 1968 ..	The Companies Profits (Workers Participation) Act, 1968.	(1) In section 3, in sub-section (1),— (*a*) in clause (a), the word "and" at the end shall be omitted; and (*b*) for clause (b), the following shall be substituted, namely :— "(*b*) subject to adjustments, if any, pay every year to the Fund not later than nine months after the close of that year five per cent of its profits during such year, which shall, where the accounts have been audited by an auditor appointed under section 23B of the Industrial Relations Ordinance, 1969 (XXIII of 1969), be assessed on the basis of such audit; and (*c*) furnish to the Federal Government and the Board, not later than nine months after the close of every year of account, its audited accounts for that year, duly signed by its auditors.". (2) In section 4, in sub-section (1), after the word "be", occurring for the first time, the commas and words ",but not later than two months," shall be inserted. (3) In section 5,— (*a*) for sub-sections (1) and (2) the following shall be substituted, namely :— "(1) Where a company to which the scheme applies fails to comply with any of the provisions of this Act or the scheme, every director, manager or other officer responsible for the management of the affairs of the company shall, if the Federal Government by order so directs, pay by way of penalty a sum which may extend to five thousand rupees and, in case of a continuing failure, a further sum which may extend to one thousand rupees for every day after the first during which the failure continues".;

1	2	3	4
			(*b*) in sub-section (3), for the brackets and figure "(2)" the brackets and figure "(1)" shall be substituted ; and (*c*) in sub-section (4), the words, brackets and figure " or sub-section (2)" shall be omitted.
6.	W.P. Ordinance No. VIII of 1969.	The West Pakistan Shops and Establishment Ordinance, 1969.	In section 2, in clause (c), for the word " twelfth " the word, " fourteenth ", shall be substituted.
7.	Ordinance XXIII of 1969.	The Industrial Relations Ordinance, 1969.	(1) In section 22A, in sub-section (8), in clause (f), the words " of unfair labour practices " shall be omitted. (2) In section 25A, sub-sections (6) & (7) shall be omitted. (3) In section 26, in sub-section (2), for the words "within ten days of the receipt of the communication by bilateral negotiations " the words " by bilateral negotiations within ten days of the receipt of the communication or within such further period as may be agreed upon by the parties " shall be substituted. (4) In section 35, in sub-section (3), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :— " Provided that the Provincial Government of Baluchistan may, after consultation with the Federal Government, appoint any person not so qualified to be the Presiding Officer of a Labour Court. ". (5) In section 36, in sub-section (3), the commas and words ",and shall, for the purpose of appeal from a sentence passed by it, be deemed to be a Court of Session under that Code " shall be omitted. (6) In section 37,— (*a*) in sub-section (3) ,— (*i*) after the figure and letter " 25A ", the words, figures and brackets " or section 34 or a sentence passed under clause (c) of sub-section (5) of section 35 " shall be inserted ; and (*ii*) after the word " delivery ", the words " or passing " shall be inserted ; and

1	2	3	4
			(b) for sub-section (4) the following shall be substituted, namely :—
			"(4) Save as otherwise expressly provided in this Ordinance, all decisions of, and all sentences passed by, a Labour Court shall be final and shall not be called in question in any manner by or before any court or other authority.".
			(7) In section 38,—
			(a) In sub-section (3), after the figure and letter "25A", the words, figure and brackets " or section 34 or a sentence passed under clause (c) of sub-section (5) of section 35" shall be inserted ; and
			(b) after sub-section (3), amended as aforesaid, the following new sub-section shall be inserted, namely :—
			"(3a) the Tribunal may, on its own motion at any time, call for the record of any case or proceedings under this Ordinance in which a Labour Court within its jurisdiction has passed an order, for the purpose of satisfying itself as to the correctness, legality, or propriety of such order, and may pass such order in relation thereto as it thinks fit :
			Provided that no order under this sub-section shall be passed revising or modifying any order adversely affecting any person without giving such person a reasonable opportunity of being heard.".
			(8) In section 53, in sub-section (6), for the words "Junior Labour Court" the words "Labour Court" shall be substituted.

1	2	3	4
			(9) In section 63, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :— " Provided that, where a Company has intimated to Government in writing the name of any of its directors resident in Pakistan whom it has nominated for the purpose of this section and the offence is committed while such director continues to be so nominated, only such director shall be so deemed to be guilty of such offence. ".

THE SECOND SCHEDULE

(*See* the First Schedule, Serial No. 1)

" SCHEDULE IV

(*See* section 4)

COMPENSATION PAYABLE IN CERTAIN CASES

Monthly wages of the workman injured.		Amount of compensation for		Half monthly payment as compensation for temporary disablement.
		Death	Permanent total disablement.	
1		2		3
more than	but not more than			
Rs.	*Rs.*	*Rs.*	*Rs.*	
0	250	12,000	17,000	1/4 of the monthly wages during the period of disablement or a period of one year, reckoned from the date of injury, whichever is less and thereafter only in cases of chronic lung diseases 1/6 of the monthly wages during the period of disablement or for a period of 5 years, reckoned from the date of injury, whichever is less.
250	300	13,500	19,000	
300	350	15,000	21,000	
350	1,000	15,000	21,000	1/5 of the monthly wages during the period of disablement or a period of one year, reckoned from the date of injury, whichever is less, and thereafter only in cases of chronic lung diseases 1/8 of the monthly wages during the period of disablement or for a period of 5 years, reckoned from the date of injury, whichever is less.".

M. A. HAQ,
Secretary.

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EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, FRIDAY, MAY 13, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY OF PAKISTAN

Islamabad, the 13th May, 1977

The following Acts of Parliament received the assent of the President on the 11th May, 1977, and are hereby published for general information :—

ACT No. XVIII OF 1977

An Act further to amend the Jammu and Kashmir (Administration of Property) Ordinance, 1961

WHEREAS it is expedient further to amend the Jammu and Kashmir (Administration of Property) Ordinance, 1961 (III of 1961), for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Jammu and Kashmir (Administration of Property) (Amendment) Act, 1977.

(2) It shall come into force at once.

2. **Amendment of section 3, Ordinance III of 1961.**—In the Jammu and Kashmir (Administration of Property) Ordinance, 1961 (III of 1961), hereinafter referred to as the said Ordinance, in section 3,—

(a) after sub-section (1), the following new sub-section shall be inserted, namely :—

> " (1A) For the purpose of advising the Federal Government in the exercise of its powers under this Ordinance, the Federal Government may constitute a Management Committee consisting of such persons as the Federal Government may deem fit. " ;

Price : Ps. 19

[1583 Ex. Gaz.]

(b) in sub-section (2),—

(i) for the words and comma " For the purpose aforesaid, the " the word " The " shall be substituted ;

(ii) for the words " Manager of State Properties of Jammu and Kashmir " the words " Administrator of State Properties of Jammu and Kashmir " shall be substituted ; and

(iii) for the word " Manager " the word " Administrator " shall be substituted ; and

(c) in sub-section (3), for the word " Manager " the word " Administrator " shall be substituted.

3. **Insertion of new sections 3A, 3B and 3C, Ordinance III of 1961.—In the said Ordinance, after section 3, the following new sections** shall be inserted, **namely** :—

" 3A. *Adjudication of disputes.*—If any person to whom a notice has been given under sub-section (3) of section 3 files with the Administrator, within the time specified in the notice, his objection to the action proposed being taken, stating the grounds of the objection, the Administrator may, after affording such person an opportunity of being heard personally or through counsel or a duly authorised agent, pass such orders as he may deem fit.

3B. *Appeal.*—(1) Any person aggrieved by an order of the Administrator under section 3A may, within three months of the date of such order, prefer an appeal to such authority as the Federal Government may, by notification in the official Gazette, specify in this behalf.

(2) The authority specified under sub-section (1) may make such further inquiry as it may consider necessary and, after giving the appellant an opportunity of being heard if he so desires, pass such orders as it thinks fit confirming, altering or annulling the order appealed against.

(3) The authority specified under sub-section (1) shall, for the purpose of deciding an appeal, be deemed to be a civil court and shall have the same powers as are vested in such court under the Code of Civil Procedure, 1908 (Act V of 1908), including the powers of—

(a) summoning and enforcing the attendance of any person and examining him on oath ;

(b) compelling the discovery and production of any document ; and

(c) issuing commissions for the examination of witnesses and documents.

3C. *Revision.*—The Federal Government may, on the application of any person aggrieved by an order passed by the authority under section 3B, if the application is made within thirty days of the communication of such order to him, pass such order in relation thereto as it thinks fit :

Provided that no order under this section shall be passed unless the person likely to be affected thereby has been given an opportunity of showing cause against it or of being heard personally or through counsel or a duly authorised agent. ".

4. **Amendment of section 4, Ordinance III of 1961.**—In the said Ordinance, in section 4, for sub-section (2) the following shall be substituted, namely :—

" (2) The amount deposited in the account mentioned in sub-section (1) and the income from that amount, shall be utilized for such purposes including the rehabilitation of refugees from the State of Jammu and Kashmir, as may be prescribed by rules made under section 6 or as may be determined by the Federal Government. ".

5. **Amendment of section 5A, Ordinance III of 1961.**—In the said Ordinance, in section 5A, for the word " Manager " the word " Administrator " shall be substituted.

6. **Amendment of section 5B, Ordinance III of 1961.**—In the said Ordinance in section 5B,—

(a) in sub-section (1), for the word " Manager " the word " Administrator " shall be substituted ; and

(b) in sub-section (2), for the commas and words " , otherwise than at the instance of the Manager, no injunction or other order of whatever kind shall be passed or made in respect of any such property by any Court or other authority " the words and commas " no Court shall have jurisdiction, or entertain any proceedings, in respect of any such property or of any matter within the competence of the Federal Government, the Administrator or other authority and no injunction or other order of whatever kind shall be passed or made by any Court or other authority in respect of any such property or of any action taken or to be taken in exercise of any power conferred by or under this Ordinance " shall be substituted.

7. **Amendment of section 5C, Ordinance III of 1961.**—In the said Ordinance, in section 5C, for the word " Manager " the word " Administrator " shall be substituted.

8. **Amendment of section 6, Ordinance III of 1961.**—In the said Ordinance, in section 6, in sub-section (2),—

(a) after clause (a), the following new clause shall be inserted, namely :—

" (aa) the functions, powers and procedure of the Management Committee constituted under sub-section (1A) of section 3 ; " ; and

(b) in clause (b), for the word " Manager " the word " Administrator " shall be substituted.

9. **Repeal.**—The Jammu and Kashmir (Administration of Property) (Amendment) Ordinance, 1977 (X of 1977), is hereby repealed.

ACT No. XIX OF 1977

An Act further to amend the Service Tribunals Act, 1972

WHEREAS it is expedient further to amend the Service Tribunals Act, 1973 (LXX of 1973), for the purpose hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Service Tribunals (Amendment) Act, 1977.

(2) It shall come into force at once.

2. **Amendment of section 3, Act LXX of 1973.**—In the Service Tribunals Act, 1973 (LXX of 1973), in section 3, in sub-section (3), in clause (a), after the word "who", the words and comma "is, or" shall be inserted.

3. **Repeal.**—The Service Tribunals (Amendment) Ordinance, 1977 (XI of 1977), is hereby repealed.

ACT No. XX OF 1977

An Act to amend the Members of Parliament (Salaries and Allowances) Act, 1974

WHEREAS it is expedient to amend the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974), for the purpose hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Members of Parliament (Salaries and Allowances) (Amendment) Act, 1977.

(2) It shall come into force at once.

2. **Insertion of new section 4A, Act XXVII of 1974.**—In the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974), after section 4, the following new section shall be inserted, namely :—

> "4A. *Absence from sittings without leave of the House.*—Notwithstanding anything contained in this Act, a member who, without leave of the House, remains absent for three consecutive days of its sittings, shall not be entitled to receive any daily allowance or conveyance allowance in respect of the days of such absence.".

3. **Repeal.**—The Members of Parliament (Salaries and Allowances) (Amendment) Ordinance, 1977 (XIII of 1977), is hereby repealed.

M. A. HAQ,
Secretary.

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ISLAMABAD, MONDAY, MAY 16, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 16th May, 1977

The following Acts of Parliament received the assent of the President on the 13th May, 1977, and are hereby published for general information :—

ACT No. XXI OF 1977

An Act further to amend certain laws relating to the privileges of the members of the National and Provincial Assemblies.

WHEREAS it is expedient further to amend certain laws relating to the privileges of the members of the National and Provincial Assemblies for the purposes hereinafter appearing ;

AND WHEREAS the Proclamation of Emergency referred to in Article 280 of the Constitution of the Islamic Republic of Pakistan as varied by the Proclamation of Emergency issued on the 21st day of April, 1977, under Article 236 of the said Constitution, is in force :

It is hereby enacted as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Privileges of Members of the National and Provincial Assemblies (Amendment) Act, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the 18th day of March, 1977.

2. **Amendment of certain laws.**—The laws specified in column 3 of the Schedule are hereby amended to the extent specified in column 4 thereof.

3. **Repeal.**—The Privileges of Members of the National and Provincial Assemblies (Amendment) Ordinance, 1977 (XII of 1977), is hereby repealed.

THE SCHEDULE

(*See* section 2)

Year of the statute	No. of the Statute	Short title of the statute	Amendments
1	2	3	4
1963	IX	The Members of the National Assembly (Exemption from Preventive Detention and Personal Appearance) Ordinance, 1963.	1. In section 3, in sub-section (1), the words and comma " or before any Election Tribunal," shall be omitted. 2. In Section 4,— (*a*) in sub-section (1),— (*i*) the commas and words ", and no Election Tribunal," shall be omitted ; and (*ii*) the words and commas " or Tribunal, as the case may be," shall be omitted; and (*b*) in sub-section (2),— (*i*) the commas and words ", or before any Election Tribunal," shall omitted ; and (*ii*) the words " or Tribunal " shall be omitted.
1972.	Punjab Act II.	The Provincial Assembly of the Punjab Privileges Act, 1972.	1. In section 4, in sub-section (1),— (*a*) the words " or Election Tribunal " shall be omitted ; and (*b*) for the comma and words ", Commission or Tribunal " the words " or Commission " shall be substituted. 2. In section 5,— (*a*) in sub-section (1),— (*i*) the words " or Election Tribunal " shall be omitted; and (*ii*) for the comma and words ", Commission or Tribunal " the words " or Commission " shall be substituted ; and (*b*) in sub-section (2),— (*i*) the words " or Election Tribunal " shall be omitted ; and (*ii*) for the comma and words ", Commission or Tribunal " the words " or Commission " shall be substituted.

1	2	3	4
1973.	NWFP Act XVII.	The Provincial Assembly of the North-West Frontier Province Privileges Act, 1973.	1. In section 4, in sub-section (1),— (*a*) the words " or Election Tribunal " shall be omitted ; and (*b*) for the comma and words ", Commission or Tribunal " the words " or Commission " shall be substituted ; and 2. In section 5,— (*a*) in sub-section (1),— (*i*) the words " or Election Tribunal " shall be omitted ; and (*ii*) for the comma and words ", Commission or Tribunal " the words " or Commission " shall be substituted ; and (*b*) in sub-section (2),— (*i*) the words " or Election Tribunal " shall be omitted ; and (*ii*) for the comma and words ", Commission or Tribunal " the Words " or Commission " shall be substituted.
1975.	Sind Act XI.	The Sind Provincial Assembly (Members) Privileges Act, 1975.	In section 6, for the comma and words ", Commission or Tribunal ", twice occurring, the words " or Commission " shall be substituted.
1975.	Baluchistan Act VI.	The Provincial Assembly of Baluchistan Privileges Act, 1975.	1. In section 4, in sub-section (1),— (*a*) the words " or Election Tribunal " shall be omitted ; and (*b*) for the comma and words " Commission or Tribunal " the words " or Commission " shall be substituted. 2. In section 5,— (*a*) in sub-section (1),— (*i*) the words " or Election Tribunal " shall be omitted ; and (*ii*) for the comma and words ", Commission or Tribunal " the words " or Commission " shall be substituted ; and (*b*) in sub-section (2), — (*i*) the words " or Election Tribunal " shall be omitted ; and (*ii*) for the comma and words " Commission or Tribunal " the words " or Commission " shall be substituted.

ACT No. XXII OF 1977

An Act further to amend the Land Reforms (Baluchistan Pat Feeder Canal) Regulation, 1972.

WHEREAS it is expedient further to amend the Land Reforms (Baluchistan Pat Feeder Canal) Regulation, 1972, for the purpose hereinafter appearing;

AND WHEREAS the Proclamation of Emergency referred to in Article 280 of the Constitution of the Islamic Republic of Pakistan is in force;

It is hereby enacted as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Land Reforms (Baluchistan Pat Feeder Canal) (Amendment) Act, 1977.

(2) It shall come into force at once.

2. **Amendment of paragraph 17 of Land Reforms (Baluchistan Pat Feeder Canal) Regulation.**—In the Land Reforms (Baluchistan Pat Feeder Canal) Regulation, 1972, in paragraph 17, in clause (a) of the third proviso, for the figures, letters, words and comma "31st day of March, 1977" the figures, letters, words and comma "31st day of March, 1978" shall be substituted and shall be deemed to have been so substituted on the first day of April, 1977.

3. **Repeal.**—The Land Reforms (Baluchistan Pat Feeder Canal) (Amendment) Ordinance, 1977 (XIX of 1977), is hereby repealed.

Islamabad, the 16th May, 1977

The following Act of Parliament received the assent of the President on the 16th May, 1977, and is hereby published for general information:—

ACT No. XXIII OF 1977

An Act further to amend the Constitution of the Islamic Republic of Pakistan

WHEREAS it is expedient further to amend the Constitution of the Islamic Republic of Pakistan for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title, commencement and duration.**—(1) This Act may be called the Constitution (Seventh Amendment) Act, 1977.

(2) It shall come into force at once and section 4 shall be deemed to have taken effect on the twenty-first day of April, 1977.

(3) Section 2 shall cease to be in force on the thirtieth day of September, 1977.

2. **Insertion of new Article 96A in the Constitution.**—In the Constitution of the Islamic Republic of Pakistan, hereinafter referred to as the Constitution, after Article 96, the following new Article shall be inserted, namely:—

> "96A. *Referendum as to confidence in Prime Minister.*—(1) If at any time the Prime Minister considers it necessary to obtain a vote of confidence of the people of Pakistan through a referendum, he may advise the President to cause the matter to be referred to a referendum in accordance with law made by Parliament.

(2) The law referred to in clause (1) shall provide for the constitution of a Referendum Commission and the manner and mode of holding a referendum.

(3) On receipt of the advice of the Prime Minister under clause (1), the President shall call upon the Referendum Commission to conduct a referendum amongst the persons whose names appear on the electoral rolls for the immediately preceding general elections to the National Assembly as revised up-to-date.

(4) Any dispute arising in connection with the counting of votes at a referendum shall be finally determined by the Referendum Commission or a member thereof authorised by it and, save as aforesaid, no dispute arising in connection with a referendum or the result thereof shall be raised or permitted to be raised before any court or other authority whatsoever.

(5) If, on the final count of the votes cast at the referendum, the Prime Minister fails to secure majority of the total votes cast in the matter of the confidence of the people of Pakistan, he shall be deemed to have tendered his resignation within the meaning of Article 94.".

3. **Amendment of Article 101 of the Constitution.**—In the Constitution, in Article 101, in clause (2A), for the words, brackets, letter and figures "an Order under paragraph (c) of clause (2) of Article 232 or a Proclamation under" the words and figure "a Proclamation under Article 232 or" shall be substituted.

4. **Amendment of Article 245 of the Constitution.**—In the Constitution, Article 245 shall be renumbered as clause (1) of that Article and, after clause (1) renumbered as aforesaid, the following new clauses shall be added, namely :—

"(2) The validity of any direction issued by the Federal Government under clause (1) shall not be called in question in any court.

(3) A High Court shall not exercise any jurisdiction under Article 199 in relation to any area in which the Armed Forces of Pakistan are, for the time being, acting in aid of civil power in pursuance of Article 245 :

Provided that this clause shall not be deemed to affect the jurisdiction of the High Court in respect of any proceeding pending immediately before the day on which the Armed Forces start acting in aid of civil power.

(4) Any proceeding in relation to an area referred to in clause (3) instituted on or after the day the Armed Forces start acting in aid of civil power and pending in any High Court shall remain suspended for the period during which the Armed Forces are so acting.".

M. A. HAQ,
Secretary.

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ISLAMABAD, FRIDAY, MAY 20, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 20th May, 1977

The following Acts of Parliament received the assent of the President on the 17th May, 1977, and are hereby published for general information :—

ACT No. XXIV OF 1977

An Act to prohibit the manufacture, sale and consumption of intoxicating liquors

WHEREAS it is expedient to prohibit the manufacture, sale and consumption of intoxicating liquors;

AND WHEREAS the Proclamation of Emergency referred to in Article 280 of the Constitution of the Islamic Republic of Pakistan is in force;

It is hereby enacted as follows :—

CHAPTER I

PRELIMINARY

1. **Short title, extent and commencement.**—(1) This Act may be called the Prohibition Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Act, unless there is anything repugnant in the subject or context,—

(a) " bottle " means to transfer intoxicating liquor from a cask or other vessel to a bottle, jar, flask, pot or similar receptacle for the purpose of sale, whether any process of manufacture be employed or not, and includes rebottling;

Price : Ps. 25

[1645 Ex. Gaz.]

(b) "buy" or "buying" includes any receipt by way of gift or otherwise;

(c) "Collector" includes any person appointed under this Act to exercise or perform all or any of the powers or functions of a Collector under this Act;

(d) "intoxicating liquor" includes toddy, spirits of wine, wine, beer and all liquids consisting of or containing alcohol normally used for purposes of intoxication;

(e) "manufacture" includes every process, whether natural or artificial, by which any intoxicating liquor is produced, prepared or blended, and also re-distillation and every process for the rectification of intoxicating liquors;

(f) "place" includes a house, shed, enclosure, building, shop, tent and vessel;

(g) "police station" includes any place which the Provincial Government may, by notification in the official Gazette, declare to be a police station for the purposes of this Act;

(h) "Prohibition Officer" means the Collector or any officer appointed or invested with powers under section 16;

(i) "public place" means a street, road, thoroughfare, park, garden or other place to which the public have free access;

(j) "rectification" includes every process whereby intoxicating liquors are purified, coloured or flavoured by mixing any material therewith;

(k) "sale" or "selling" includes any transfer by way of gift or otherwise; and

(l) "transport" means to move from one place to another.

CHAPTER II

PROHIBITION AND PENALTIES

3. **Prohibition of manufacture, etc., of intoxicating liquors.**—(1) Whoever—

(a) imports, exports, transports, manufactures or processes intoxicating liquor; or

(b) bottles any intoxicating liquor for purposes of sale; or

(c) sells intoxicating liquor; or

(d) allows any of the acts aforesaid upon premises in his immediate possession,

shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.

(2) Nothing in sub-section (1) shall be deemed to apply to the import of intoxicating liquor by a diplomatic agent for consumption by any such agent.

Explanation.—In this sub-section, "diplomatic agent" has the same meaning as in the Diplomatic and Consular Privileges Act, 1972 (IX of 1972).

(2) The law referred to in clause (1) shall provide for the constitution of a Referendum Commission and the manner and mode of holding a referendum.

(3) On receipt of the advice of the Prime Minister under clause (1), the President shall call upon the Referendum Commission to conduct a referendum amongst the persons whose names appear on the electoral rolls for the immediately preceding general elections to the National Assembly as revised up-to-date.

(4) Any dispute arising in connection with the counting of votes at a referendum shall be finally determined by the Referendum Commission or a member thereof authorised by it and, save as aforesaid, no dispute arising in connection with a referendum or the result thereof shall be raised or permitted to be raised before any court or other authority whatsoever.

(5) If, on the final count of the votes cast at the referendum, the Prime Minister fails to secure majority of the total votes cast in the matter of the confidence of the people of Pakistan, he shall be deemed to have tendered his resignation within the meaning of Article 94.".

3. **Amendment of Article 101 of the Constitution.**—In the Constitution, in Article 101, in clause (2A), for the words, brackets, letter and figures "an Order under paragraph (c) of clause (2) of Article 232 or a Proclamation under" the words and figure "a Proclamation under Article 232 or" shall be substituted.

4. **Amendment of Article 245 of the Constitution.**—In the Constitution, Article 245 shall be renumbered as clause (1) of that Article and, after clause (1) renumbered as aforesaid, the following new clauses shall be added, namely:—

"(2) The validity of any direction issued by the Federal Government under clause (1) shall not be called in question in any court.

(3) A High Court shall not exercise any jurisdiction under Article 199 in relation to any area in which the Armed Forces of Pakistan are, for the time being, acting in aid of civil power in pursuance of Article 245:

Provided that this clause shall not be deemed to affect the jurisdiction of the High Court in respect of any proceeding pending immediately before the day on which the Armed Forces start acting in aid of civil power.

(4) Any proceeding in relation to an area referred to in clause (3) instituted on or after the day the Armed Forces start acting in aid of civil power and pending in any High Court shall remain suspended for the period during which the Armed Forces are so acting.".

M. A. HAQ,
Secretary.

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(2) The following offences shall be cognizable, namely :—

(a) an offence punishable under section 3 ; and

(b) an offence punishable under section 4, if committed at a public place.

(3) No court shall take cognizance of an offence punishable under—

(a) section 6 or section 7, save on a complaint made by the person in respect of whom the offence has been committed ; and

(b) section 15, save on a complaint made by, or under the authority of, a Prohibition Officer.

CHAPTER III

LICENCES FOR MEDICINAL OR SIMILAR OTHER PURPOSES

11. **Licences for** bona fide **medicinal or other purposes.**—The Provincial Government or, subject to the control of the Provincial Government, the Collector, may issue licences to any person or in respect of any institution, whether under the management of Government or not, for the manufacture, export, import, transport, sale or possession of any intoxicating liquor or article containing intoxicating liquor on the ground that such liquor or article is required by such person or in respect of such institution for a *bona fide* medicinal, scientific, industrial or similar other purpose, or for consumption by a person other than a person referred to in section 4.

12. **Licences to certain organisations.**—The Provincial Government, or any officer authorised by it in this behalf, may issue a licence to an organization established in Pakistan and carrying on an air transport or maritime shipping service to possess intoxicating liquor for serving it to passengers travelling by the aircraft or vessels of such organisation, not being a Muslim citizen of Pakistan.

13. **Forms and conditions of licences.**—Every licence issued under this Act shall—

(a) be granted on payment of such fees, if any, for such period and on such condition ; and

(b) be in such form and contain such particulars,

as the Provincial Government may direct, either generally or in any particular case.

14. **Power to cancel or suspend licences.**—(1) The Collector may cancel or suspend any licence—

(a) if any fee payable by the holder thereof be not duly paid ; or

(b) in the event of any breach by the holder thereof or by his servants or by any one acting with his express or implied permission on his behalf of any of the terms or conditions of the licence ; or

(c) if the holder thereof is convicted of any offence against this Act ; or

(d) if the purpose for which the licence is granted ceases to exist.

(2) As and when any licence is cancelled under sub-section (1), the holder thereof shall at once declare to the Collector the stock of intoxicating liquor or articles containing such liquor lying with him and dispose of such stock to such authorised person as the Collector may specify.

15. **Penalty for the breach of conditions of licences.**—In the event of any breach by the holder of a licence or by his servants or by any one acting with his express or implied permission on his behalf, of any of the terms and conditions of the licence, such holder shall, in addition to the cancellation or suspension of the licence, be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both, unless he proves that he exercised all due diligence to prevent such breach ; and any person who commits any such breach shall, whether he acts with or without the permission of the holder of the licence, also be liable to the same punishment.

CHAPTER IV

ESTABLISHMENT AND CONTROL

16. **Appointment of officers.**—The Provincial Government may, from time to time, by notification in the official Gazette,—

(a) appoint an officer to exercise all the powers of a Collector under this Act in any area specified in the notification and to have the control of the administration of the provisions of this Act in such area ;

(b) appoint officers with such designations, powers and duties as the Provincial Government may think fit to assist the Collector or other Prohibition Officers ; and

(c) delegate to any Prohibition Officer all or any of its powers under this Act.

CHAPTER V

POWERS, DUTIES AND PROCEDURE OF OFFICERS, ETC.

17. **Issue of search warrants.**—(1) If any Collector, Prohibition Officer or Magistrate, upon information obtained and after such inquiry as he thinks necessary, has reason to believe that an offence under section 3 has been committed, he may issue a warrant for the search for any intoxicating liquor, material, still, utensil, implement or apparatus in respect of which the alleged offence has been committed :

Provided that, before issuing such warrant, the Collector, Prohibition Officer or Magistrate shall examine the informant on oath and the examination shall be reduced to writing in a summary manner and be signed by the informant and also by the Collector, Prohibition Officer or Magistrate.

(2) Any person who has been entrusted with the execution of such a warrant may detain and search and, if he thinks proper, arrest any person found in the place searched, if he has reason to believe such person to be guilty of an offence under section 3.

18. **Power to use force in case of resistance to entry.**—If any officer empowered to make an entry under section 17 cannot otherwise make such entry, it shall be lawful for him to break open any outer or inner door or window and to remove any other obstacles to his entry to any such place.

19. **Searches and custody of offenders.**—(1) All searches under the provisions of this Act shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898 (Act V of 1898).

(2) Every person arrested shall, subject to the provisions of the Code of Criminal Procedure, 1898 (Act V of 1898), regarding bail, be detained in custody at the nearest police station.

20. **Powers of Prohibition Officer.**—In addition to the powers conferred on him by the foregoing provisions of this Act, a Prohibition Officer shall have all the powers conferred on the officer in charge of police station while conducting an investigation into a cognizable offence.

CHAPTER VI

MISCELLANEOUS

21. **Indemnity.**—No suit, prosecution or other legal proceeding shall lie against a Provincial Government, a Police Officer, a Prohibition Officer or any other officer in respect of anything which is in good faith done under this Act or the rules made thereunder.

22. **Act to override other laws.**—This Act shall have effect notwithstanding anything contained in any other law for the time being in force.

23. **Power to make rules.**—(1) The Provincial Government may, by notification in the official Gazette, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, the Provincial Government may make rules—

(a) for the issue of licences and the enforcement of the conditions thereof ;

(b) prescribing the powers to be exercised and the duties to be performed by Prohibition Officers in furtherance of the objects of this Act ;

(c) determining the local jurisdiction of Prohibition Officers in regard to inquiries and investigations ;

(d) authorising any officer to exercise any power or perform any duty under this Act ;

(e) regulating the delegation by the Collectors or other Prohibition Officers of any powers conferred on them by or under this Act ;

(f) declaring in what cases or classes of cases and to what authorities appeals shall lie from orders, whether original or appellate, passed under this Act or under any rule made thereunder by an authority other than a court, or by what authorities such orders may be revised, and prescribing the time and manner of presenting appeals, and procedure for dealing therewith ;

(g) for the disposal of articles confiscated and of the proceeds thereof ; and

(h) examination of persons referred to in sub-section (1) of section 6.

ACT No. XXV OF 1977

An Act further to amend the Negotiable Instruments Act, 1881

WHEREAS it is expedient further to amend the Negotiable Instruments Act 1881 (XXVI of 1881), for the purpose hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Negotiable Instruments (Amendment) Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force on the first day of July, 1977.

2. **Amendment of section 25, Act XXVI of 1881.**—In the Negotiable Instruments Act, 1881 (XXVI of 1881), in section 25, in the Explanation, for the word "Sundays" the word "Fridays" shall be substituted.

M. A. HAQ,
Secretary.

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The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SATURDAY, MAY 21, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 21st May, 1977

The following Act of Parliament received the assent of the President on the 17th May, 1977, and is hereby published for general information :—

ACT No. XXVI OF 1977

An Act further to amend the Employees' Cost of Living (Relief) Act, 1973.

WHEREAS it is expedient further to amend the Employees' Cost of Living (Relief) Act, 1973 (I of 1974), for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Employees' Cost of Living (Relief) (Amendment) Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force on the first day of May, 1977.

2. **Amendment of section 2, Act I of 1974.**—In the Employees' Cost of Living (Relief) Act, 1973 (I of 1974), hereinafter referred to as the said Act, in section 2, in clause (e), the commas and words "**, other than cost of living** allowance, " shall be omitted.

3. **Amendment of section 7, Act I of 1974.**—In the said Act, in section 7,—

(a) in the marginal heading, the word " not " shall be omitted ;

(b) the word " not " shall be omitted ; and

Price : Ps. 9

(c) for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

> "Provided that, for the purposes of the Workmen's Compensation Act, 1923 (VIII of 1923), except section 4 thereof the Payment of Wages Act, 1936 (IV of 1936), the Companies' Profits (Workers' Participation) Act, 1968 (XII of 1968), or the Industrial Relations Ordinance, 1969 (XXIII of 1969), the cost of living allowance shall not form part of the wages of a worker."

M. A. HAQ,
Secretary.

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EXTRAORDINARY
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ISLAMABAD, MONDAY, MAY 23, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 23rd May, 1977

The following Act of Parliament received the assent of the President on the 19th May, 1977, and is hereby published for general information :—

ACT No. XXVII OF 1977

An Act further to amend the Criminal Law Amendment (Special Court) Act, 1976

WHEREAS it is expedient further to amend the Criminal Law Amendment (Special Court) Act, 1976 (XVII of 1976), for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Criminal Law Amendment (Special Court) (Amendment) Act, 1977.

(2) It shall come into force at once.

2. **Amendment of section 8, Act XVII of 1976.**—In the Criminal Law Amendment (Special Court) Act, 1976 (XVII of 1976), hereinafter referred to as the said Act, in section 8, for the words "only such part of the proceedings shall be published as may be approved by the Special Court" the words "the Special Court may prohibit the publication of the whole or any part of its proceedings" shall be substituted.

3. **Amendment of section 10, Act XVII of 1976.**—In the said Act, in section 10, in sub-section (1),—

(a) for the words "may receive" the words "shall receive" shall be substituted ;

Price : Ps. 9

(b) in clause (d), for the words " the conclusions arrived at by the Supreme Court in its decision " the words " the judgment and findings of the Supreme Court " shall be substituted ; and

(c) in the proviso, for the word " conclusion " the word " finding " shall be substituted.

4. **Repeal.**—The Criminal Law Amendment (Special Court) (Amendment) Ordinance, 1977 (XIV of 1977), is hereby repealed.

M. A. HAQ,
Secretary.

CORRIGENDA

[to the *Gazette of Pakistan, Extraordinary,* Part I, dated the 30th April, 1977, containing Act Nos. X and XI of 1977].

Page No. 203—6th line from top *for* the word " purpose "*read* " purposes ".

Page No. 204—6th line from bottom *add* "—" after colon at the end.

Page No. 204—10th line from bottom *add* " , " *after* the word " of ".

Page No. 204—26th line from bottom *add* " , " *after* the word " machinery ".

Page No. 205—3rd line from *top for* " sub-section (1), shall be inserted. " . " *read* " sub-section (1), " shall be inserted. "

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The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, MAY 25, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 25th May, 1977

The following Acts of Parliament received the assent of the President on the 21st May, 1977, and are hereby published for general information :—

ACT No. XXVIII OF 1977

An Act to provide for the prevention of gambling

WHEREAS it is expedient to provide for the prevention of gambling ;

AND WHEREAS the Proclamation of Emergency referred to in Article 280 of the Constitution of the Islamic Republic of Pakistan is in force ;

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Prevention of Gambling Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Act, unless there is anything repugnant in the subject or context,—

(a) "common gaming-house" means any house, room, tent, enclosure, vehicle, vessel or other place whatsoever in which any instruments of gaming are kept or used for gaming purposes—

(i) with a view of profit or gain of any person owning, occupying or keeping such house, room, tent, enclosure, vehicle, vessel or other place, whether by way of charge for the use of such house, room, tent, enclosure, vehicle, vessel or place or instruments or otherwise howsoever ; or

Price : Ps. 37

[1678 Ex. Gaz.]

(ii) with or without a view of such profit or gain, if the gaming for the purpose of which such instruments are so kept or used is gaming on any figures or numbers or dates to be subsequently ascertained or disclosed, or on the occurrence or non-occurrence of any natural event;

(b) "gaming" includes wagering or betting, including a wager or bet made in respect of any horse, mare or gelding running in competition with any other horse, mare or gelding, or of the rider thereof;

(c) "instruments of gaming" includes any article used or intended to be used as a means or appurtenance of, or of carrying on or facilitating, gaming, and any documents used as a register or record or evidence of any gaming; and

(d) "prescribed" means prescribed by rules made under this Act.

3. **Penalty for owning or keeping or having charge of a common gaming-house.**—(1) Whoever—

(a) being the owner or occupier, or having the use, of any house, room, tent, enclosure, vehicle, vessel or other place, keeps or uses, or knowingly or wilfully permits the same to be occupied, kept or used by any other person as a common gaming-house; or

(b) has the care or management, or in any manner assists in conducting the business, of any common gaming-house; or

(c) advances or furnishes money for the purpose of gaming with persons frequenting any common gaming-house,

shall be punishable with imprisonment for a term which shall not be less than one month nor more than one year, or with fine which shall not be less than one hundred rupees nor more than one thousand rupees, or with both.

(2) In a prosecution under sub-section (1), it shall not be necessary to prove that the person found playing was playing for any money, wager or stake.

4. **Penalty for being found in common gaming-house.**—(1) Whoever is found in any common gaming-house playing or gaming with cards, dice, counters, money or other instruments of gaming, or for the purpose of gaming, whether for any money, wager or stake or otherwise, shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both.

(2) Any person found in any common gaming-house during any gaming or playing therein shall be presumed, until the contrary be proved, to have been there for the purpose of gaming.

5. **Penalty for gaming in a public place.**—Whoever is found gaming in any public place, street or thoroughfare, shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to five hundred rupees, or with both.

6. **Penalty for gaming in private places, etc.**—Whoever is found gaming in any house, room, tent, enclosure, vehicle, vessel or other place shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to one thousand rupees, or with both.

7. **Enhanced punishment for subsequent offences.**—Whoever, having been convicted of any offence under this Act, again commits any such offence shall be punishable for every such subsequent offence with imprisonment for a term which may extend to three years, or with fine which may extend to two thousand rupees, or with both.

8. **Power to enter and search.**—If a District Magistrate, Sub-divisional Magistrate, Magistrate of the first class upon information and after such inquiry as he thinks necessary, has reason to believe that any place is used as a common gaming-house, or that an offence under section 6 is being committed at or in any place, he may—

(a) enter such place at any time with such assistance as he may require and using such force as may be necessary:

Provided that, if such place is in the actual occupany of a woman who, according to custom, does not appear in public, the officer so entering such place shall give notice to her that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw and giving her reasonable facility for withdrawing, may enter the place;

(b) search such place for any instruments of gaming kept or concealed therein, and also the person of all those who are found in that place, except the women;

(c) seize and take possession of gaming moneys and securities for money and articles of value reasonably suspected to have been used or intended to be used for the purpose of gaming which are found therein or upon any person found therein; and

(d) take into custody all persons, except women, found in that place, whether or not then actually gaming.

9. **Presumption with respect to common gaming-house and persons present therein.**—When any cards, dice, gaming-tables, gaming clothes, gaming-boards or other instruments of gaming are found in any house, room, tent, enclosure, vehicle, vessel or other place entered or searched under the provisions of section 8, or upon any person found therein, it shall be presumed, until the contrary is proved, that such house, room, tent, enclosure, vehicle, vessel or other place is used as a common gaming-house and that any person found therein was there present for the purpose of gaming, although no play was actually seen by the officer making the entry or search.

10. **Tender of pardon to an accomplice.**—Any person who shall have been concerned with any gaming contrary to this Act and who shall be examined as a witness before a Magistrate on the trial of any person for a breach of any of the provisions of this Act relating to gaming and who, upon such examination, shall in the opinion of the Magistrate make true and faithful discovery to the best of his knowledge of all things as to which he shall be so examined, shall thereupon receive from the said Magistrate a certificate in writing to this effect and shall be freed from all prosecutions under this Act for anything done before that time in respect of such gaming.

11. **Saving.**—Nothing in this Act shall apply to games played in a Tourist Complex which is established and maintained under, and in accordance with the terms of, a licence granted by the Provincial Government and to which only foreigners are admitted.

12. **Act to override other laws, etc.**—(1) This Act shall have effect notwithstanding anything contained in any other law for the time being in force.

(2) The following enactments are hereby repealed, namely :—

(a) The Baluchistan Prevention of Gambling Ordinance, 1961 (W. P. Ordinance I of 1961) ;

(b) The West Pakistan Prevention of Gambling Ordinance, 1961 (W. P. Ordinance I of 1961) ;

(c) The Punjab Prevention of Gambling Ordinance, 1961 (W. P. Ordinance I of 1961) ; and

(d) The Sind Prevention of Gambling Ordinance, 1961 (W. P. Ordinance I of 1961).

ACT No. XXIX OF 1977

An Act to provide for price control and prevention of profiteering and hoarding

WHEREAS it is expedient to provide for price control and prevention of profiteering and hoarding ;

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Price Control and Prevention of Profiteering and Hoarding Act, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Act, unless there is anything repugnant in the subject or context,—

(a) " Controller-General " means the Controller-General of Prices and Supplies appointed by the Federal Government, and includes any Deputy or Assistant Controller-General of Prices and Supplies so appointed, and any other officer authorised by the Federal Government to exercise all or any of the powers of the Controller-General under this Act ;

(b) " dealer " mean a person carrying on, whether in conjunction with any other business or not, the business of selling any essential commodity, whether wholesale or retail ;

(c) " essential commodity " means any of the commodities or classes of commodities mentioned in the Schedule ;

(d) " importer " means a person importing into Pakistan, whether under an import licence granted by the Federal Government or otherwise, any essential commodity from outside Pakistan, but does not include a person importing any essential commodity as part of his personal baggage ;

(e) " notified order " means an order notified in the official Gazette ;

(f) " producer " means a person engaged in the manufacture or production of any essential commodity.

3. **Powers to make orders, etc.**—(1) The Federal Government, so far as it appears to it to be necessary or expedient for securing equitable distribution of an essential commodity and its availability at fair prices, may, by notified order, provide for regulating the prices, production, movement, transport, supply, distribution, disposal and sale of the essential commodity and for the price to be charged or paid for it at any stage of transaction therein.

(2) Without prejudice to the generality of the powers conferred by sub-section (1), an order made thereunder may provide—

(a) for controlling the prices at which any essential commodity may be bought or sold in any area ;

(b) for regulating the production, treatment and keeping of any essential commodity ;

(c) for regulating, by licences, permits or otherwise, the transport, movement and distribution between the Provinces of an essential commodity ;

(d) for prohibiting the withholding of sale of an essential commodity ordinarily kept for sale ;

(e) for requiring any person holding stock in a Province of an essential commodity to sell in another Province the whole or a specified part of the stock at such price, to such persons or class of persons and under such conditions as may be specified in the order :

(f) for fixing the maximum quantity of any essential commodity which may at any time be possessed by a producer or dealer ;

(g) for collecting any information or statistics with a view to regulating or prohibiting any of the matters aforesaid ;

(h) for requiring persons engaged in any of the matters aforesaid in respect of any essential commodity to maintain and produce for inspection such books, accounts and records relating to their business, and to furnish such information relating thereto, as may be specified in the order ;

(i) for requiring every importer, producer and dealer to mark the essential commodities with the sale prices and to exhibit on his premises a price list of the essential commodities held by him for sale ; and

(j) for any incidental and supplementary matters, including in particular the entering and search of premises, vehicles, vessels and aircraft, the seizure by a person authorised to make such search of any articles in respect of which such person has reason to believe that a contravention of the order has been, is being or is about to be committed, or any records connected therewith, the grant or issue of licences, permits or other documents and the charging of fees therefor.

4. **Delegation of powers.**—The Federal Government may, by notified order, direct that any power conferred on it by or under this Act shall, in relation to such matters and subject to such conditions, if any, as may be specified in the direction, be exercisable also by—

(a) such officer or authority subordinate to the Federal Government, or

(b) such Provincial Government or such officer or authority subordinate to a Provincial Government, as may be specified in the direction.

5. **Effect of orders inconsistent with other enactments.**—Any order made under section 3 shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Act or any instrument having effect by virtue of any enactment other than this Act.

6. **Fixation of prices.**—(1) Subject to such general or special orders as may be made by the Federal Government under section 3, the Controller-General may, by notification in the official Gazette, fix specific maximum prices of essential commodities and different prices may be fixed for different localities or for different classes or categories of any essential commodities.

(2) No person shall sell or re-sell any essential commodity at a price higher than the maximum price so fixed.

(3) Every dealer, importer, or producer shall supply to the Controller-General such information regarding the production, importation, purchase, stock, sale or distribution of any of the essential commodities as the Controller-General may, by an order in writing or by a notified order, require.

7. **Penalties.**—(1) Any person who contravenes any order made under section 3 or a notification issued, or order made, under section 6 shall be punishable with imprisonment for a term which may extend to three years and with fine which may extend to one lac rupees:

Provided that, if a person convicted for an offence punishable under this sub-section is again convicted for such offence, the term of imprisonment awarded to him shall not be less than one year.

(2) If the order made under section 3 so provides, any Court trying any contravention of such order may direct that any property in respect of which the Court is satisfied that the order has been contravened shall be forfeited to the Federal Government.

8. **Attempts and abetments.**—Any person who attempts to contravene, or abets a contravention of, any order made under section 3 shall be deemed to have contravened the order:

Provided that a person who buys an essential commodity for his personal consumption or use and not for sale shall not be deemed to have abetted the contravention of an order controlling the price at which the essential commodity may be sold.

9. **Offences by corporations.**—If the person contravening an order made under section 3 is a company or other body corporate or a partnership or other body of individuals, every director, manager, secretary, member or other officer or agent thereof shall, unless he proves that the contravention took place without his knowledge or that he exercised all due diligence to prevent such contravention, be deemed to be guilty of such contravention.

10. **False statements.**—If any person—

(i) when required by an order made under section 3 to make a statement or furnish any information makes any statement or furnishes any statement which is false in any material particular and which he knows or has reasonable cause to believe to be false, or does not believe to be true; or

(ii) makes any statement as aforesaid in any book, account, record, declaration, return or other document which he is required by any such order to maintain or furnish,

he shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both.

11. **Power to try offences summarily.**—Offences punishable under this Act shall be tried by a Magistrate of the first class who may, if so empowered, try the same in the manner provided in section 262 to 265 of the Code of Criminal Procedure, 1898 (Act V of 1898).

12. **Power to amend Schedule.**—The Federal Government may, by notification in official Gazette, amend the Schedule so as to add to, or omit from it any commodity or class of commodities.

13. **Presumption as to order.**—(1) No order made by any authority other than a Court in exercise of any power conferred by or under this Act shall be called in question in any Court.

(2) Where an order purports to have been made and signed by an authority in exercise of any power conferred by or under this Act, a Court shall, within the meaning of the Evidence Act, 1872 (L of 1872), presume that such order was so made by that authority.

14. **Burden of proof in certain cases.**—Where any person is prosecuted for contravening any order made under section 3 which prohibits him from doing an act or being in possession of a thing without lawful authority or without a permit, licence or other document, the burden of proving that he has such authority, permit, licence or other document shall be on him.

15. **Protection of action taken under the Act.**—(1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of any order made under section 3.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of any order made under section 3.

16. **Repeal.**—The Essential Commodities Act, 1957 (III of 1957), is hereby repealed.

SCHEDULE

(*See* Section 2)

1. Tea.
2. White Sugar.
3. Milk.
4. Powdered Milk.
5. Milk food for infants.
6. Edible Oils, hydrogenated or otherwise.

7. Aerated water, fruit juices and squashes.
8. Cigarettes.
9. Salt.
10. Potatoes.
11. Onion.
12. Pulses all sorts.
13. Fish all sorts.
14. Beef.
15. Mutton.
16. Eggs.
17. Gur.
18. Biscuits (Packeted).
19. Spices and Vegetables.
20. Red chillies.
21. Drugs and Medicines.
22. Electric lamps (Bulbs).
23. Kerosene Oil.
24. Oil Stoves.
25. Charcoal.
26. Firewood.
27. Matches 40|50 sticks.
28. Coal.
29. Yarn and Cloth all sorts.
30. Towel.
31. Soaps laundry and washing soap and toilet soap
32. Tooth brush.
33. Tooth paste.
34. Shaving blades.
35. Shaving cream, soap and stick.
36. Footwear all sorts.
37. Shoe polish.
38. Paper all sorts.
39. Exercise books of all sorts.
40. Text books of all sorts.
41. Cycles.

42. Mechanically propelled vehicles including those in completely knocked-down condition and parts thereof, provided that motor cars included in the mechanically propelled vehicles shall have the same meaning as in the Motor Vehicles Act, 1939.

43. Tractors.

44. Chemical Fertilizers all sorts.

45. Tyres and Tubes for mechanically propelled vehicles and cycles.

46. Batteries and accumulators all sorts.

47. Dry cell all sorts.

48. Marine Engines.

49. Lubricants and Grease all sorts.

50. Jute bags and hessian and kenaf products.

51. Poultry Feed.

52. Bricks.

53. Cement.

M. A. HAQ,
Secretary.

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ISLAMABAD, TUESDAY, JUNE 28, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY OF PAKISTAN

Islamabad, the 28th June, 1977

The following Act of Parliament received the assent of the President on the 27th June, 1977, and is hereby published for general information :—

ACT NO. XXX OF 1977

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1977, and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1977, and to amend certain laws for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title and extent.**—(1) This Act may be called the Finance Act, 1977.

(2) It extends to the whole of Pakistan.

2. **Amendment of Act XI of 1922.**—The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely :—

(1) in section 2, in clause (6C), after the words "deemed to be income" appearing at the end, the words, brackets and commas "but does not include, in the case of a shareholder, the amount representing the face value of any bonus shares or the amount of any bonus declared, issued or paid by a company to its shareholders with a view to increasing its paid-up capital" shall be added and shall be deemed always to have been so added ;

(2) in section 4, in sub-section (3),—

(a) in clause (xiii), after the words "commencement by the", for the words "Central Board of Revenue" the word "Commissioner" shall be substituted ;

Price : *Rs.* 1.86

[1935 Ex. Gaz.]

(b) in clause (xv), after sub-clause (2), the following new sub-clause shall be added, namely :—

"(3) in respect of income from dividends declared and paid by any public company registered, at any time between the first day of July, 1977 and the thirtieth day of June, 1982, under the Companies Act, 1913 (VII of 1913) and having its registered office in Pakistan, out of its profits for any year ending on or before the thirtieth day of June, 1982." ; and	The whole of such income.

(c) after clause (xx), the following new clause shall be added, namely :—

"(xxi) any income derived by an assessee, after the thirtieth day of June, 1977 and before the first day of July, 1982, from the business of fish-farming established on or after the first day of July, 1977." ;

(3) in section 4A, in clause (a),—

(a) sub-clause (ii) shall be omitted ; and

(b) in sub-clause (iii), after the words "is in Pakistan", for the words "for any time in that year otherwise than on an occasional or casual visit" the words and commas "in that year for a period of, or for periods amounting in all to, sixty days or more" shall be substituted ;

(4) in section 10,—

(a) in sub-section (2), in clause (vi), in the proviso, after clause (d), the following new clause shall be added, namely :—

"(e) where any agreement concluded between the Federal Government and any industrial undertaking provides that depreciation allowance shall be allowed in any other manner, the said allowance shall, notwithstanding anything to the contrary contained in this Act but subject to such rules as may be made in this behalf, be allowed accordingly ;" ;

(b) in sub-section (5), after clause (b), in the third proviso, for the words "forty thousand" the words "seventy-five thousand" shall be substituted ; and

(c) in sub-section (10), after the words "the Sixth Schedule" appearing at the end, the words and commas "or, at the option of the assessee, in such manner based on the produce index units as may be prescribed in this behalf" shall be added ;

(5) in section 15CC, in sub-section (1), for the words, brackets and figures "sub-sections (3) and (4)" the word, brackets and figure "sub-section (3)" shall be substituted ;

(6) in section 15H, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that the aggregate amount of the allowance admissible under clauses (a), (b) and (c) shall not exceed five thousand rupees in any case to which clause (a) applies, and three thousand rupees in other cases." ;

(7) in section 18A, in sub-section (3),—

(a) after the words "if his total income", the brackets and words "(excluding income to which the Sixth Schedule applies)" shall be inserted ; and

(b) after the word and figure "section 18", the words "or the Sixth Schedule" shall be inserted ;

(8) in section 22,—

(a) in sub-section (1), for the words and brackets "setting forth (alongwith such other particulars as may be prescribed)" the words and brackets "in the prescribed form and verified in the prescribed manner setting forth (alongwith such other particulars, statements or accounts as may be prescribed)" shall be substituted ; and

(b) in sub-section (2), for the words "as may be provided for in the notice" the comma and words ", statements or accounts as may be prescribed" shall be substituted ;

(9) in section 22A,—

(a) after the figure and letter "22A", the words "Payment of tax on the basis of return" shall be inserted ; and

(b) in clause (a), after the words "where the", the words "whole or the" shall be inserted ;

(10) in section 23,—

(a) for sub-section (1), the following sub-section shall be substituted, namely :—

"(1) Where the return of total income and total world income has been furnished by an assessee under sub-section (1) of section 22, the Income-tax Officer may, by order in writing made before the thirtieth day of June of the financial year next following the previous year for which the return has been furnished, determine the total income and total world income of the assessee and the tax payable by him on the basis of such return and the accompanying documents, and in determining such total income and the total world income and the tax payable by the assessee, he may make such adjustments as may be necessary, including adjustments under paragraph (b) of the proviso to clause (vi) of section 10 and sub-section (2) of section 24." ;

(11) in section 24, in sub-section (2B), in the second proviso,—

(a) for the word, comma and figures "June, 1977" the word, comma and figures "June, 1979" *shall be substituted ;*

(b) for the word, comma and figures "July, 1977" the word, comma and figures "July, 1979" shall be substituted ;

(c) after the word, comma and figures "June, 1975" a comma shall be inserted and the word "and" shall be omitted ; and

(d) after the word, comma and figures " June, 1976 ", the commas, words and figures ", the thirtieth day of June, 1977 and the thirtieth day of June, 1978 " shall be inserted ;

(12) in section 26A,—

(a) in sub-section (3),—

(i) after the words " he may ", the commas and words ", by an order in writing passed within three months of the date on which the return of total income was filed or six months of the end of the previous year, whichever is the earlier, " shall be inserted ; and

(ii) after the word " firm " appearing at the end, the following shall be added, namely :—

" and when he is not so satisfied, he may, by an order in writing passed within the aforesaid period, refuse to register the firm :

Provided that when no such order is passed within the aforesaid period, the firm shall be treated as a registered firm and all the provisions of this Act shall apply accordingly " ; and

(b) in sub-section (4),—

(i) after the words " has been passed ", the words " or the firm has been treated as a registered firm " shall be inserted ; and

(ii) for the words " such order was passed without there being a " the words " there was no " shall be substituted ;

(13) in section 28, in sub-section (IA), in the first proviso, for the words " by the assessee himself in accordance with any rules made in this behalf and accepted by the Income-tax Officer as correct " the words, brackets and figures " under sub-section (1) of section 23 " shall be substituted ;

(14) in section 34, in sub-section (1),—

(a) after the words " under this Act ", the words, brackets and figures " or the total income and the total world income and the tax payable has been determined under sub-section (1) of section 23 " shall be inserted ; and

(b) in the second proviso, after the words " Provided further that ", the commas, words, brackets and figures ", except in cases in which an order has been made under sub-section (1) of section 23," shall be inserted ;

(15) in section 38, in clause (4), for the full stop at the end the semicolon and word " ; and " shall be substituted and thereafter the following new clause shall be added, namely :—

" (5) require any person to furnish such information or such statements or accounts as may be specified in such notice. " ;

(16) in section 45A, for the words " eight per cent " the words " fifteen per cent " shall be substituted ;

(17) in section 46, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that nothing contained in this sub-section shall apply to any tax payable under section 18A." ;

(18) in section 49G, for the words "equal to five per cent per annum" the words "computed at the rate of one per cent above the bank rate" shall be substituted ;

(19) section 50 shall be re-numbered as sub-section (1) of that section and, after sub-section (1) re-numbered as aforesaid, the following new sub-sections shall be added, namely :—

"(2) An application for refund under this Chapter shall be made in such form and verified in such manner as may be prescribed.

(3) Where an application for refund is made under sub-section (2), the Income-tax Officer shall, by an order in writing, determine the amount of refund on being satisfied that such amount is due to the assessee, and where he is not so satisfied, he may, by an order in writing, reject the application.

(4) The Income-tax Officer may, before making an order under sub-section (3), call for such documents, particulars or evidence as he may require.

(5) Where no order is made under sub-section (3) on or before the thirtieth day of June of the financial year next following the date on which the application for refund under sub-section (2) was made, the amount of refund claimed in the said application shall be deemed to be due to the assessee.

(6) The provisions of sub-section (5) shall not apply unless a notice stating that no order under sub-section (3) has been made is served on the Commissioner on or before the thirty-first day of May of the said financial year." ;

(20) in section 54, in sub-section (4A), after the words "paid by him" at the end, the words "or any particulars in respect of any case of concealment of income in which prosecution has been instituted" shall be added ;

(21) in section 58G,—

(a) for sub-section (2) and the proviso thereto the following sub-section shall be substituted, namely :—

"(2) Where the accummulated balance due to an employee becomes payable, such accummulated balance shall be exempt from the payment of income-tax and shall be excluded from the computation of his total income." ; and

(b) sub-section (3) shall be omitted ;

(22) in section 60, in sub-section (1), after the word "income-tax", the commas and words ", payable in respect of any assessment year or years whether ending before the commencement or at or after the end of the financial year in which such notification is issued," shall be inserted ;

(23) after sub-section 67B, the following new section shall be added, namely :—

"67C.—*Distribution of tax on agricultural income.*—The total tax apportioned to each Province under sub-sections (6A) and (6B) of section 23 shall, on recovery, be distributed to such Province." ;

(24) section 68 shall be omitted ; and

(25) in the Sixth Schedule, in rule 1,—

(a) in clause (iv), after the words "incurred on", the word "current" shall be inserted ; and

(b) for clause (vi) the following shall be substituted, namely :—

"(vi) in respect of animals which have been used for purposes of agriculture otherwise than as stock-in-trade and have died or become permanently useless for such purposes, an allowances equal to the difference between the original cost to the assessee of the animals and the amount, if any, realised in respect of the carcasses or animals ;".

3. **Income-tax and super-tax.**—(1) Subject to the provisions of sub-sections (2), (3), (4) and (5), in making any assessment for the year beginning on the first day of July, 1977,—

(a) income-tax shall be charged at the rates specified in Part I of the First Schedule ; and

(b) the rates of super-tax shall, for the purposes of section 55 of the Income-tax Act, 1922 (XI of 1922), be those specified in Part II of the First Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1977 where the total income of a company includes any profits and gains from the life insurance business, super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consists of such inclusion.

(3) In making any assessment for the year beginning on the first day of July, 1977, where the assessee is a cooperative society, the tax shall be payable at the rates specified in paragraph A of Part I, or paragraph D of Part I and paragraph A of Part II of the First Schedule as if the assessee were a company to which the proviso to paragraph A of the said Part II applied, whichever treatment is more beneficial to the assessee.

(4) (a) In making any assessment for the year beginning on the first day of July, 1977, where the total income of an assessee includes any profits and gains derived from export of goods manufactured in Pakistan, income-tax and super-tax, if any, payable in respect of such profits and gains shall, subject to the provisions of clauses (b), (c) and (d), be reduced by an amount equal to fifty per cent of the income-tax and super-tax, if any, attributable to sale proceeds of such goods :

Provided that in the case of a registered firm, super-tax payable by it under paragraph C of Part II of the First Schedule shall be reduced under this clause by so much of such amount calculated on the basis of the income-tax payable on its total income under paragraph A of Part I as if it were the total income of an unregistered firm as does not exceed the said super-tax.

(b) Nothing in clause (a) shall apply to a company which has not made such effective arrangements as may be prescribed by the Central Board of Revenue for the declaration and payment in Pakistan of dividends payable out of its profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), and for the deduction of tax from such dividends.

(c) Nothing contained in clauses (a) and (b) shall apply in respect of the following goods or class of goods, namely :—

(i) raw cotton ;

(ii) such other goods as may be notified by the Central Board of Revenue from time to time.

(d) The Central Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales for the purposes of clause (a) and for such other matters as may be necessary to give effect to the provisions of this sub-section.

(5) In cases to which section 17 of the said Act applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates referred to in sub-section (1).

(6) For the purposes of making deduction of tax under section 18 of the said Act, the rates specified in Part I and Part II of the First Schedule shall apply as respects the year beginning on the first day of July, 1977, and ending on the thirtieth day of June, 1978.

(7) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the said Act ; and the expression "public company" means a company—

(i) in which not less than fifty per cent of the shares are held by the Government ; or

(ii) whose shares were the subject of dealings in a registered stock exchange in Pakistan at any time during the previous year and remained listed on the stock exchange till the close of that year.

4. **Surcharge under Act XI of 1922.**—Surcharge under the Income-tax Act, 1922 (XI of 1922), shall be charged in respect of any assessment for the year beginning on the first day of July, 1977 at the rates specified in Part II of the First Schedule.

5. **Amendment of Act I of 1977.**—Section 3 of the Finance (Supplementary) Act, 1977 (I of 1977) and the Schedule to the said Act shall be omitted.

6. **Amendment of Act X of 1950.**—The following amendments shall be made in the Estate Duty Act, 1950 (X of 1950), namely :—

(1) in section 25A, after clause (10), the following new clause shall be inserted and shall be deemed to have been so inserted on the first day of July, 1976, namely :—

"(11) Money paid or payable to the dependents of the deceased as gratuity, which is exempt under the Income-tax Act, 1922 (XI of 1922)" ;

(2) for sub-section (1) of section 61 and the marginal note thereto the following shall be substituted, namely :—

"**Escaped assessments and penalty for non-payment.**—(1) If, for any reason, it is discovered that property on which estate duty is payable has escaped assessment or has been under-assessed or too low a valuation (including a subsequent valuation) was placed on such property or any property was omitted or excessive relief was allowed on account of deductions in respect of debts, expenses, liabilities, or excessive, erroneous or inadmissible exemptions were allowed, the Controller may require an accountable person to submit an account of all property (including property, if any, which was omitted) within such time as may be specified by him in this behalf and the provisions of sections 57, 58, 58A, 58B, 62 and 63 shall thereupon apply as if the said accounts were the accounts, which an accountable person is required to submit under sections 53 and 56 :

Provided that nothing contained in this sub-section shall apply after the expiry of one year from the date of the order allowing excessive, erroneous or inadmissible exemption."

(3) for the Schedule the following shall be substituted, namely :—

"THE SCHEDULE

(*See* Section 4)

1.	Where the principal value of the estate does not exceed Rs. 3,00,000.	*Nil.*
2.	Where the principal value of the estate exceeds Rs. 3,00,000 but does not exceed Rs. 4,00,000.	Rs. 30,000 *plus* 20 *per cent* of the amount exceeding Rs.3,00,000.
3.	Where the principal value of the estate exceeds Rs. 4,00,000 but does not exceed Rs. 5,00,000.	Rs. 50,000 *plus* 22-1/2 *per cent* of the amount exceeding Rs. 4,00,000.
4.	Where the principal value of the estate exceeds Rs. 5,00,000 but does not exceed Rs. 6,00,000.	Rs. 72,500 *plus* 25 *per cent* of the amount exceeding Rs. 5,00,000.
5.	Where the principal value of the estate exceeds Rs. 6,00,000 but does not exceed Rs. 7,00,000.	Rs. 97,500 *plus* 30 *per cent* of the amount exceeding Rs. 6,00,000.
6.	Where the principal value of the estate exceeds Rs. 7,00,000 but does not exceed Rs. 10,00,000.	Rs. 1,27,500 *plus* 35 *per cent* of the amount exceeding Rs. 7,00,000.
7.	Where the principal value of the estate exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000.	Rs. 2,32,500 *plus* 40 *per cent* of the amount exceeding Rs. 10,00,000.
8.	Where the principal value of the estate exceeds Rs. 15,00,000 but does not exceed Rs. 25,00,000.	Rs. 4,32,500 *plus* 45 *per cent* of the amount exceeding Rs. 15,00,000.
9.	Where the principal value of the estate exceeds Rs. 25,00,000 but does not exceed Rs. 30,00,000.	Rs. 8,82,500 *plus* 50 *per cent* of the amount exceeding Rs. 25,00,000.
10.	Where the principal value of the estate exceeds Rs. 30,00,000 but does not exceed Rs. 35,00,000.	Rs. 11,32,500 *plus* 55 *per cent* of the amount exceeding Rs. 30,00,000.
11.	Where the principal value of the estate exceeds Rs. 35,00,000 but does not exceed Rs. 40,00,000.	Rs. 14,07,500 *plus* 60 *per cent* of the amount exceeding Rs. 35,00,000.
12.	Where the principal value of the estate exceeds Rs. 40,00,000 but does not exceed Rs. 45,00,000.	Rs. 17,07,500 *plus* 65 *per cent* of the amount exceeding Rs. 40,00,000.
13.	Where the principal value of the estate exceeds Rs. 45,00,000 but does not exceed Rs. 50,00,000.	Rs. 20,32,500 *plus* 70 *per cent* of the amount exceeding Rs. 45,00,000.
14.	Where the principal value of the estate exceeds Rs. 50,00,000.	Rs. 23,82,500 *plus* 75 *per cent* of the amount exceeding Rs. 50,00,000.

Provided that where the total value of the estate of the deceased exceeds Rs. 3,00,000 but does not exceed Rs. 4,00,000 the estate duty payable shall not exceed 50 per cent of the amount by which the total value of the estate exceeds Rs. 3,00,000."

7. **Amendment of Act XV of 1963.**—Section 34 of the Wealth-tax Act, 1963 (XV of 1963), shall be omitted.

8. **Amendments of Act I of 1944.**—The following amendments shall be made in the Central Excises and Salt Act, 1944 (I of 1944), namely :—

In the aforesaid Act,—

(1) in section 2, after clause (b), the following new clause shall be inserted, namely :—

"(bb) 'central excise practitioner' means a person registered as a central excise practitioner in the prescribed manner ; " ;

(2) in section 37, in sub-section (2), in clause (xx), for the full stop at the end a semi colon shall be substituted and thereafter the following new clause shall be inserted, namely :—

"(xxi) provide for the registration, and regulating the conduct, of the central excise practitioners appearing before any Central Excise Officer, the Central Board of Revenue, the Federal Government or the standing tribunal constituted under sub-section (6) of section 3 in connection with any proceedings under this Act or the rules made thereunder." ; and

(3) for the First Schedule the Schedule set out in the Second Schedule to this Act shall be substituted :

Provided that the substitution of item Nos. 12, 13, 14, 15, 16, 18, 21 and 23 of the said First Schedule shall take effect on the first day of July, 1977.

9. **Amendment of Act IV of 1969.**—The following amendments shall be made in the Customs Act, 1969 (IV of 1969), namely :—

In the said Act,—

(1) in section 2, after clause (j), the following new clause shall be inserted, namely :—

" (jj) "customs-practitioner" means a person registered as a customs-practitioner in accordance with the rules made by the Central Board of Revenue in this behalf ; " ;

(2) the amendments set out in the Third Schedule shall be made in the First and Second Schedules to the Customs Act, 1969 (IV of 1969) ; and

(3) in the Third Schedule, after clause 22, the following new clause shall be inserted, namely :—

"22A. Registration, and regulating the conduct, of the customs-practitioners appearing before any officer of customs, the Central Board of Revenue or the Federal Government in connection with any proceedings under this Act or the rules made thereunder.".

THE FIRST SCHEDULE

(*See* section 3)

PART I

RATES OF INCOME TAX

A. In the case of every individual, unregistered firm, an association of persons, Hindu undivided family and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922), not being a case to which paragraph B of this part applies—

1.	Where the taxable income does not exceed Rs. 5,000.	10 *per cent*.
2.	Where the taxable income exceeds Rs. 5,000 but does not exceed Rs. 10,000.	Rs. 500 *plus* 20 *per cent* of the amount exceeding Rs. 5,000.
3.	Where the taxable income exceeds Rs. 10,000 but does not exceed Rs. 20,000.	Rs. 1,500 *plus* 30 *per cent* of the amount exceeding Rs. 10,000.
4.	Where the taxable income exceeds Rs. 20,000 but does not exceed Rs. 30,000.	Rs. 4,500 *plus* 40 *per cent* of the amount exceeding Rs. 20,000.
5.	Where the taxable income exceeds Rs. 30,000.	Rs. 8,500 *plus* 50 *per cent* of the amount exceeding Rs. 30,000 :

Provided that—

(i) no income-tax shall be payable on a total income which before deduction of the sums, if any, exempt under the first and third proviso to sub-section (1) of section 7, section 15, section 15A, section 15AA section 15C, section 15CC, section 15CCC, section 15D, section 15F, section 15H, section 15HH, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922), does not exceed Rs. 12,000 ;

(ii) where the total income of an assessee exceeds Rs. 12,000 but does not exceed Rs. 15,000, the income-tax payable shall not exceed fifty per cent of the amount by which the total income exceeds Rs. 12,000 ;

(iii) where the total income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the super-tax payable under the said paragraph as bears to the total amount of such super-tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income-tax payable by such partner under this paragraph and, if the sum so arrived at exceeds fifty per cent of the total income of such partner (including his share of income, profits and gains of the firm), the amount of income-tax payable by him under this paragraph shall be reduced by the amount of such excess.

Explanation.—The expression "taxable income ", as used in this paragraph, means—

(a) in the case of an assessee to whom or to which clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income ;

(b) in any other case, the total income of an assessee as diminished by the allowance admissible under the first and third provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15CCC, section 15D, section 15F, section 15H, section 15HH, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every local authority and in every case in which, under the provisions of the Income-tax Act, 1922 (XI of 1922), income tax is to be charged at the maximum rate.	30 *per cent* of the total income.
C. In the case of every company being a public company or a foreign association declared to be company by the Central Board of Revenue under clause (5A) of section 2 of the Income-tax Act, 1922 (XI of 1922), on the total income excluding such part of the total income as consists of any dividends or bonus or bonus shares to which sub-paragraph (3) or sub-paragraph (4) of paragraph A of Part II applies.	30 *per cent* of the total income.
D. In the case of every other company, on the total income excluding such part thereof as consists of any dividends or bonus or bonus shares to which sub-paragraph (3) or sub-paragraph (4) of paragraph A of Part II applies.	30 *per cent* of such income.

PART II

RATES OF SUPER TAX

	Rates
A. In the case of a company,—	
(1) on the total income, excluding such part of the total income as consists of dividends or bonus or bonus shares to which sub-paragraphs (3) and (4) apply, where such company is a company to which paragraph C of Part I applies.	35 *per cent* of such income in the case of a banking company and 20 *per cent* of such income in the case of a company other than a banking company ;
(2) on the total income excluding such part of the total income as consists of bonus or bonus shares to which sub-paragraph (3) and sub-paragraph (4) apply where such company is a company to which sub-paragraph (1) does not apply.	35 *per cent* of such income in the case of a banking company and 20 *per cent* of such income in the case of a company other than a banking company :

Provided that where a company, in respect of the profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the Central Board of Revenue in this behalf for the declaration and payment in Pakistan of dividends payable out of such profits and gains and for the deduction of tax from such dividends, rebate shall be allowed as follows :—

(*i*) a rebate of 5 *per cent* to such company not being a banking company if it is a public company ;

(*ii*) a rebate of 5 per cent to such company not being a banking company if it is a public company to which clause (iii) does not apply, if its paid-up capital *plus* free reserves as on the last day of the previous year does not exceed Rs. 5,00,000 ;

(*iii*) a rebate of 5 *per cent* on so much of the income, profits and gains of such company, being a public company, as are derived by it from an industrial undertaking if its paid-up capital *plus* free reserves as on the last day of the previous year does not exceed Rs. 10,00,000 ;

(*iv*) a rebate of 5 *per cent* on so much of the income, profits and gains of such company, as are derived by it from an industrial undertaking commencing commercial production at any time between the first day of July, 1975 and the thirtieth day of June, 1980 (both dates inclusive) if the original cost of fixed assets (excluding the cost of land) owned by the company and used by the undertaking does not exceed Rs. 30,00,000, so however that no rebate under clauses (ii) and (iii) shall be allowed to such company ;

(*v*) a rebate of 10 *per cent* to such company in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income-tax Act, 1922 (XI of 1922), applies or which are derived by it in Pakistan from processing, freezing, preserving and canning of food, vegetable, fruit, grain, meat, fish and poultry ;

(*vi*) a rebate of 15 *per cent* to such company on so much of the income, profits and gains accruing or arising outside Pakistan to which sub-section (4) of section 3 does not apply as are brought by it into Pakistan.

Explanation.—The term "industrial undertaking", as used in clause (iii) means an undertaking which is set up or commenced in Pakistan on or after the 14th day of August, 1947, and which employs (i) ten or more persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency or (ii) twenty or more persons in Pakistan and does not involve the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is—

(*i*) engaged in—

(*a*) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original condition ;

(*b*) ship-building ;

(*c*) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power ;

(*d*) the working of any mine, oil-well or other source of mineral deposits not being an undertaking to which the Second and Third Schedules to the Income-tax Act, 1922 (XI of 1922) apply ; or

(*ii*) any other industrial undertaking which may be approved by the Central Board of Revenue for the purposes of this clause.

(3) to which paragraphs C and D of Part I apply, on the amount representing income from dividends from a company having its registered office in Pakistan—

	Rates
(*a*) where such dividends are received by a public company and are declared and paid by a company formed and registerd in Pakistan under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a law within the legislative competence	10 *per cent* of such amount.

of Parliament in respect of the share-capital issued, subscribed and paid after the fourteenth day of August, 1947.	
(*b*) where such dividends are received by a foreign association declared to be a company by the Central Board of Revenue under clause (5A) of section 2 of the Income-tax Act, 1922 (XI of 1922).	15 *per cent* of such amount.
(*c*) in other cases.	30 *per cent* of such amount.
(4) on the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the company to its shareholders with a view to increasing its paid-up capital—	
	Rates
(*a*) where a company which issued bonus shares or bonus, as the case may be, is a public company.	10 *per cent* of such amount.
(*b*) in other cases.	15 *per eent* of such amount.
B. In the case of every local authority on the whole of the total income.	12.5 *per cent* of the total income.
C. In the case of every registered firm—	
(1) where the total income does not exceed Rs. 15,000.	*Nil.*
(2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 30,000.	5 *per cent* of the amount exceeding Rs. 15,000.
(3) where the total income exceeds Rs. 30,000 but does not exceed Rs. 60,000	Rs. 750 *plus* 10 *per cent* of the amount exceeding Rs. 30,000.
(4) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000.	Rs. 3,750 *plus* 20 *per cent* of the amount exceeding Rs. 60,000.
(5) where the total income exceeds Rs. 1,00,000.	Rs. 11,750 *plus* 30 *per cent* of the amount exceeding Rs. 1,00,000.

Explanation.—The term "registered firm" as used in this paragraph means a firm registered under section 26A of the Income-tax Act, 1922 (XI of 1922), or a firm treated as a registered firm under clause (b) of sub-section (5) of section 23 of the said Act.

PART III

(*See* section 4)

RATES OF SURCHARGE

In the case of persons deriving income from the business of manufacture, purchase or sale of jewellery including gold, silver, precious metals, stones and ornaments or other articles made thereof :	6 *per cent* of such income.

Provided that the surcharge shall not be payable by any person (not being a company) whose total income does not exceed Rs. 12,000.

THE SECOND SCHEDULE

(*See* section 8)

" FIRST SCHEDULE

(*See* section 3)

PART I

Item No.	Description of goods	Rate of duty
1	2	3
	SECTION I	
	VEGETABLE PRODUCTS	
1.	*Betelnuts*	Twenty seven paisa per kg.
2.	*Coffee*	25 per cent *ad valorem.*
3.	*Tea*—	
	(1) Tea not falling under sub-item (2)	One rupee and forty paisa per kg.
	(2) Packed tea, that is to say, tea, packed in any kind of package, container or bag for sale to consumers—	
	(*i*) if retail price and weight are legibly, prominently and indelibly printed on each package, container or bag	Such rate, not exceeding 30 *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions or circumstances.
	(*ii*) if not covered by clause (i)	200 per cent *ad valorem.*
	SECTION II	
	VEGETABLE FATS AND OILS	
4.	*Vegetable Non-Essential Oils*— Vegetable non-essential oils, all sorts, excluding vegetable product covered by item 5	Fourteen paisa per kg.
5.	*Vegetable Product*— " Vegetable Product" means any vegetable oil or fat, which whether by itself or in admixture with any other substance, has by hydrogenation or by any other process been hardened for human consumption—	
	(1) if packed in containers on which the retail price and the quantity are legibly, prominently and indelibly printed	Two rupees and fifty five paisa per kg.
	(2) if not covered by sub-item (1)	200 per cent *ad valorem.*
	SECTION III	
	PREPARED FOODSTUFFS ; BEVERAGES ; TOBACCO	
6.	*Beverages*—	
	(1) Aerated waters, all sorts (2) Syrups, squashes and fruit juices, all sorts	Twenty five paisa per bottle.
	(*a*) if retail price is legibly, prominently and indeliby printed on each bottle or on the crown cork or on the label	17-1/2 *per cent* of the retail price.
	(*b*) if not covered by clause (a)	200 per cent *ad valorem.*
7.	*Sugar*— Sugar, all sorts	One rupee and thirty-five paisa per kg.
8.	*Tobacco*— "Tobacco " means any form of tobacco, whether cured or uncured, and whether manufactured or not, and includes	

1	2	3
	the leaf, stulk and stems of the tobacco plant but does not include any part of a tobacco plant while still attached to the earth—	
	I. Unmanufactured tobacco—	
	(*i*) used in the manufacture of cigarettes	Two rupees and twenty five paisa per kg.
	(*ii*) used for other purposes	One rupee and thirty five paisa per kg.
	II. Manufactured tobacco—	
	(*i*) Cigars and cheroots—	
	(*a*) if the retail price is legibly, prominently and indelibly printed on each packet or each cigar or cheroot.	75 *per cent* of the retail price.
	(*b*) if not covered by clause (a)	500 per cent ***ad valorem.***
	(2) Cigarettes—	
	(*a*) if the retail price is legibly, prominently and indelibly printed on each packet and if such retail price per ten cigarettes is—	Per one thousand cigarettes.
	(*i*) less than thirty paisa	Eight rupees *plus* 50 *per cent* of the retail price in excess of twenty rupees per one thousand cigarettes.
	(*ii*) thirty paisa or more	Fifteen rupees *plus* 70 *per cent* of the retail price in excess of thirty rupees per one thousand cigarettes.
	(*b*) if retail price is not legibly, prominently and indelibly printed on each packet.	500 per cent *ad valorem.*
	(3) Smoking mixtures for pipes and cigarettes	Twenty six rupees and fifty paisa per kg.

SECTION IV

MINERAL PRODUCTS

1	2	3
9.	*Cement*— "Cement" includes clinker but does not include products known as or used as cement paints	
	(1) White or coloured cement	One hundred and five rupees and thirty five paisa per tonne.
	(2) All other sorts of cement	Forty two rupees and thirty five paisa per tonne.
10.	*Salt*— "Salt" includes swamp salt, spontaneous salt, and salt or saline solution made or produced from any saline substance or from salt earth	Seven paisa per kg.
11.	*Petroleum oils and oils obtained from Bituminous Minerals, Crude*	Three rupees and ninety five paisa per tonne.
12.	*Petroleum Gases and other Gaseous Hydrocarbons including Natural Gas and Liquified Petroleum Gas*—	
	(1) Natural Gas	Fifty seven paisa *per* deca cubic metre.
	(2) Others	Forty one paisa *per* deca cubic metre.

1	2	3
13.	*Furnace oils, that is to say, any Mineral oil which—* (*i*) has its flashing point at or above fifty four degrees of Centigrade's thermometer, (*ii*) has a flame height of less than ten millimeters, (*iii*) contains 0.25 per cent or more by weight of any bituminous substance, and (*iv*) possesses a kinematic viscosity of 23.7 centistokes or more at thirty eight degrees of Centigrade's thermometer *Explanation I*— "Mineral Oil" means an oil consisting of a single liquid hydro-carbon or a liquid mixture of hydro-carbons (except for associated impurities) derived from petroleum, coal, shale, peat or any other bituminous substance, and includes any similar oil produced by synthesis or otherwise. *Explanation II*—"Flame height" shall be determined in the apparatus known as the smoke point lamp in the manner prescribed in this behalf by the Federal Government. *Explanation III*— "Flashing point" shall be determined in accordance with the tests specified in this behalf in the rules made under the Petroleum Act, 1934.	Seventy rupees and fifty paisa *per* tonne.
14.	*High speed diesel oil and vaporising oil, that is to say, any Mineral oil (excluding mineral colza oil and turpentine substitute) which has its flashing point at or above twenty four degrees of Centigrade's thermometer and satisfies either of the following requirements, namely :—* (*i*) the oil has a flame height of ten millimeters or more but less than eighteen millimeters ; or (*ii*) the oil has a flame height of less than ten millimeters, but has a kinematic viscosity of less than 9.4 centistokes at thirty eight degrees of Centigrade's thermometer, and contains less than 0.25 per cent by weight of any bituminous substance.	Thirty paisa *per* litre.
15.	*Diesel oil, not otherwise specified, that is to say, any Mineral oil which—* (*i*) has its flashing point at or above fifty four degrees of Centigrade's thermometer, (*ii*) has a flame height of less than ten millimeters, (*iii*) contains 0.25 *per cent* or more by weight of any bituminous substance, and (*iv*) possesses a kinematic viscosity of 23.7 centistokes at thirty eight degrees of Centigrade's thermometer.	Thirteen paisa *per* litre.
16.	*Jet Fuels*	Nineteen paisa *per* litre.
17.	*Kerosene—* "Kerosene" means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons but excluding motor spirit) which :— (*i*) is made from petroleum as defined in section 2 of the Petroleum Act, 1934 (XXX of 1934), and (*ii*) is ordinarily used as illuminant or as fuel.	Fourteen paisa *per* litre.
18.	*Motor Spirit—* "*Motor Spirit*" *means* — (*a*) any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons) which is capable of being used for providing reasonably efficient motive power ; and	Eighty eight paisa *per* litre.

1	2	3
	(*b*) power alcohol, that is, ethyl alcohol of any grade (including such alcohol when denatured or otherwise treated) which either by itself or in admixture with any such hydro-carbon is capable of being used as aforesaid.	
19.	*Petroleum Grease*	50 per cent *ad valorem.*
20.	*Petroleum Jelly*	67-1/2 per cent *ad valorem.*
21.	*Petroleum Lubricating Oils*—	
	Lubricating oils, all sorts—(1) If retail price and quantity are legibly, prominently and indelibly printed on every container containing lubricating oil	Such rate, not exceeding 80 *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions or circumstances.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem.*
22.	*Solvent Naphtha and other such Petroleum Products*	80 per cent *ad valorem.*
23.	*Asphalt*—	
	"Asphalt" means petroleum bitumen, including rock or lake asphalt with or without mineral matter, either prepared mechanically or occurring naturally possessing characteristic agglomerating properties and substantially soluble in carbon disulphide, including emulsions containing only water, asphaltic bitumen and emulsifying agents	One hundred and twenty seven rupees and ninety five pasia per tonne.
24.	*Petroleum Products, not otherwise specified*	50 per cent *ad valorem.*

SECTION V

PRODUCTS OF CHEMICAL AND ALLIED INDUSTRIES

1	2	3
25.	*Creams and Polishes for Footwear*—	
	Creams and Polishes for footwear, all sorts—	
	(*i*) If retail price is legibly, prominently and indelibly printed on each container	25 per cent of the retail price.
	(*ii*) If not covered by sub-item (i)	200 per cent *ad valorem.*
26.	*Chemical Fertilizers*—	
	Chemical Fertilizers, all sorts	$17\frac{1}{2}$ per cent *ad valorem* or Seventy eight rupees and seventy five paisa per tonne whichever is less.
27.	*Paints, Pigments, varnishes and polishes*—	
	All sorts of paints (including products known as or used as cement paints), pigments, distempers, colours, dyes, enamels, varnishes, glazes, lusters, thinners, blacks, cellulose lacquers and polishes (except creams and polishes falling under item No. 25), and their ancillaries, in any form, liquid, solid, semi-solid, paste, powder or granules—	
	(1) If retail price and quantity are legibly, prominently and indelibly printed on each container or package	22 *per cent* of the retail price.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem*.
28.	*Perfumery, Cosmetics and toilet preparations*—	
	Perfumery, Cosmetics and toilet preparations, all sorts, whether medicated or otherwise, including soap not falling under item 29—	

1	2	3
	(1) If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped	28 *per cent* of the retail price.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem.*
29.	*Soaps and Detergents*— Soaps, all sorts, but excluding liquid soap, paste soap, shaving soap and depilatory soap—	
	(1) Soap Flakes, Soap Powders and Detergents, all sorts—	
	(*a*) If retail price and weight are legibly, prominently and indelibly printed on every container or package	20 *per cent* of the retail price.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*
	(2) Soap other than soap falling under sub-item (1)—	
	(*a*) If weight and retail price are legibly, prominently and indelibly printed on the outer wrapper or package or container of soap or is legibly and prominently embossed on soap which is sold unwrapped or unpacked	Such rate, not exceeding 50 *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*
30.	*Soda Ash*	Two hundred and ninety rupees and thirty five paisa per tonne.
31.	*Caustic Soda, all sorts*	10 per cent *ad valorem.*

SECTION VI

MATCHES

1	2	3
32.	*Matches*— " Matches" include a fire-work in the form of a match ; and where a match stick has more heads than one capable of being ignited by striking, each such head shall be deemed to be a match—	
	(1) Matches in booklets containing on an average—	
	(*i*) not more than 20 matches	One rupee per gross booklets.
	(*ii*) more than 20, but not more than 30 matches ..	One rupee and fifty paisa per gross booklets.
	(2) Matches, manufactured in a factory whose daily output exceed one hundred gross of boxes, in boxes or booklets containing on an average—	Per gross of boxes or booklets.
	(*i*) not more than forty matches	Two rupees.
	(*ii*) more than forty, but not more than fifty matches	Two rupees and fifty paisa.
	(*iii*) more than fifty, but not more than sixty matches	Three rupees.
	(*iv*) more than sixty, but not more than eighty matches	Four rupees.
	(*v*) more than eighty, but not more than one hundred and eighty matches	Nine rupees.
	(*vi*) more than one hundred and eighty, but not more than three hundred and twenty matches.	Sixteen rupees.
	(3) Matches manufactured in a factory whose daily output does not exceed one hundred gross of boxes, in boxes or booklets containing on an average—	Per gross of boxes or booklets.

1	2	3
	(*i*) not more than forty matches	One rupee and ninety five paisa.
	(*ii*) more than forty, but not more than fifty matches	Two rupees and forty four paisa.
	(*iii*) more than fifty, but not more than sixty matches	Two rupees and ninety two paisa.
	(*iv*) more than sixty, but not more than eighty matches	Three rupees and ninety paisa.
	(4) Matches in boxes containing on an average not more than twelve matches of the type known as Bengal Lights	Sixty-two paisa per gross of boxes.
	(5) All other matches	Fifty paisa for every 1,440 matches or fraction thereof.

SECTION VII

ARTIFICIAL RESINS AND PLASTIC MATERIALS, AND ARTICLES THEREOF; CELLOPHANE ; RUBBER ; SYNTHETIC RUBBER AND ARTICLES THEREOF

1	2	3
33.	*Cellophane, Plastic and Resin Materials*—	
	(1) Cellophane and all plastic materials and synthetic or artificial resins, and all products made wholly or partly of plastic materials or of synthetic or artificial resins, not otherwise specified	10 per cent *ad valorem.*
	(2) Radio and Transistor cabinets made wholly or partly of plastic material or of synthetic or artificial resins—	
	(*a*) Large size	Five rupees per piece.
	(*b*) Medium size	Three rupees per piece.
	(*c*) Small size	Two rupees per piece.
	(3) Telephone and inter-com instruments made wholly or partly of plastic material or of synthetic or artificial resins.	Five rupees per piece.
	Explanation—(1) " Plastic materials " include material from which any kind of plastic is made.	
	(2) " Large size " means a cabinet the volume (length × breadth × height) of which exceeds 3280 cubic centimetres.	
	(3) " Medium size " means a cabinet the volume (length × breadth × height) of which exceeds 2542 cubic centimetres but does not exceed 3280 centimetres.	
	(4) " Small size " means a cabinet the volume (length × breadth × height) of which does not exceed 2542 cubic centimetres.	
34.	*Products of Rubber and of Synthetic and Artificial Rubber*—	
	(1) Products made wholly or partly of rubber or artificial rubber or synthetic rubber not otherwise specified including rubberised fabrics of all sorts	10 per cent *ad valorem.*
	(2) Tyres and Tubes—	
	(*a*) Pneumatic tyres and tubes—	
	(*i*) Cycle tyres	Seventy five paisa per tyre.
	(*ii*) Cycle tubes	Twenty five paisa per tube.
	(*iii*) Tyres and tubes for motor vehicles	30 per cent *ad valorem.*
	(*iv*) All other pneumatic tyres and tubes	15 per cent *ad valorem.*
	(*b*) Other tyres	10 per cent *ad valorem.*

SECTION VIII

LEATHER AND LEATHER GOODS

1	2	3
35.	*Tanned leather, all sorts*	10 per cent *ad valorem.*
36.	*Products made wholly or partly of leather, all sorts*—	
	(1) If retail price is legibly and prominently printed or embossed on each product	15 *per cent* of the retail price.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem.*

SECTION IX

PAPER, PAPER BOARD AND PAPER PRODUCTS

1	2	3
37.	*Paper and Paper-board, all sorts*	Thirty paisa per kg.
38.	*Bank cheques, all sorts*	Twenty paisa per cheque.

SECTION X

TEXTILES AND TEXTILE ARTICLES

1	2	3
39.	*Cotton Yarn, Twist and Thread*— " Cotton yarn, twist and thread " means cotton yarn, twist and thread of any description manufactured either wholly or partly from cotton—	
	(1) If count, weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label—	
	(*a*) Yarn of counts less than 21	One rupee and thirty five paisa per kg.
	(*b*) Yarn of counts 21 or more but less than 35 ..	Two rupees and sixty five paisa per kg.
	(*c*) Yarn of counts 35 or more but less than 48 ..	Four rupees and forty five paisa per kg.
	(*d*) Yarn of counts 48 or more	Six rupees and sixty five paisa per kg.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem.*
	Explanation—" Count " means the count of the basic single yarn as in the English System and any fraction of a count which is one-half or more shall be reckoned as one, while less than one-half shall be ignored.	
40.	*Cotton Fabrics*— " Cotton Fabrics " means fabrics of any description manufactured either wholly or partly from cotton, and any such fabrics processed in any manner.	
	I. Grey (unprocessed) fabrics—	
	(*a*) If retail price is legibly printed or woven on the selvedge or border of every linear metre—	
	(*i*) Superfine fabrics	Ninety six paisa per sq. metre.
	(*ii*) Fine fabrics	Sixty paisa per sq. metre.
	(*iii*) Medium fabrics	Twenty four paisa per sq. metre.
	(*iv*) Coarse fabrics	Twelve paisa per sq. metre.
	(*v*) Drill, tapestry, curtain fabrics, bed covers and table covers	Sixty paisa per sq. metre.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*
	II. Processed fabrics :	
	(*a*) If retail price is legibly printed or woven on the selvedge or border of every linear metre :—	
	(*i*) Calendered, Bleached, dyed and/or raised fabrics	Four paisa per sq. metre.
	(*ii*) Printed fabrics	Six paisa per sq. metre.
	(*iii*) Mercerised and/or sanforized fabrics or fabrics which have undergone any compressive shrinkage or any other similar process.	Twelve paisa per sq. metre.
	(*iv*) Embroidered fabrics or fabrics processed in any other manner.	Sixty paisa per sq. metre.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*

1 2 3

Explanation—

(1) " Superfine fabrics " means fabrics in which the average count of yarn is 48s or more.

(2) " Fine fabrics " means fabrics in which the average count of yarn is 35s or more but less than 48s.

(3) " Medium fabrics " means fabrics in which the average count of yarn is 21s or more but less than 35s.

(4) " Coarse fabrics " means fabrics in which the average count of yarn is less than 21s.

(5) " Drill, tapestry, curtain fabrics, bed covers and table covers " means fabrics commonly known as such, made from yarn of any count.

(6) " Count " means count of yarn as in the English System.

(7) " For the purpose of determining the average count of yarn :—

(*a*) yarn used in the borders or selvedges shall be ignored.

(*b*) for multiple-fold yarn the count of the basic single yarn shall be taken and the number of ends per *inch* in the reed or the number of picks per *inch*, as the case may be, shall be multiplied by the number of plies in the yarn ;

(*c*) the average count shall be obtained by applying the following formula, namely :—

[(count of warp × number of ends per inch in the reed) *plus* (count of weft × number of picks per inch)] ÷ [(number of ends per inch in the reed) *plus* (number of picks per inch)] the result being rounded off, wherever necessary, by treating any fraction which is one-half or more as one, and disregarding any fraction which is less than one-half.

(8) If a fabric has undergone processes which fall under two or more of the clauses of sub-item II (a) in the same factory, duty shall be levied only under the clause carrying the higher or the highest rate, as the case may be.

(9) " Grey (unprocessed) fabrics " means fabrics which have undergone no process of any kind after weaving or knitting or fabrication otherwise.

(10) The liability to duty under sub-item II shall not be affected by any duty paid or payable under sub-item I.

(11) If any fabric is embroidered in the process of weaving or knitting, duty shall be leviable thereon under sub-item II in addition to duty under sub-item I.

41. *Man-Made Fibres and Yarns*—

" Man-made Fibres and Yarns " does not include knitting yarn of man-made fibres assessable under item No. 46, and any mixed yarn the predominent component of which is man-made fibre shall be treated as man-made yarn —

(1) If weight and retail price are legibly, prominently and indelibly printed on the package, cover, wrapper or label —

(*i*) Acetate and Viscose fibres and yarns ..	.. Five Rupees and fifty five paisa per kg.
(*ii*) All other man-made fibres and yarns ..	.. Eleven rupees and five paisa per kg.
(2) if not covered by sub-item (1)	.. 20 percent ***ad valorem.***

1	2	3
42.	*Fabrics of Man-made Fibres*—	
	" Fabrics of man-made fibres " means fabrics of any description made wholly or partly from man-made fibres, and any such fabrics processed in any manner—	
	(1) Carpets and rugs	30 per cent *ad valorem.*
	(2) Blankets—	
	(*a*) If retail price and size are legibly and indelibly printed or woven on every piece or on a label or tag attached to every piece.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) if not covered by clause (a)	200 per cent *ad valorem.*
	(3) Fabrics of man-made fibres, not otherwise specified—	
	(*a*) If retail price is legibly and indelibly printed or woven on the selvedge or border of every linear metre.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*
43.	*Jute and Meshta*	Three paisa per kg.
44.	*Jute Manufactures*—	
	(1) Hessian, including sacking and bagging materials and fabrics of all sorts.	One hundred and ninety six rupees and eighty five paisa per tonne.
	(2) All other manufactures	One hundred and twenty three rupees and five paisa per tonne.
45.	*Woollen yarn*	
	Woollen yarn, all sorts, excluding knitting wool or kintting yarn assessable under item No. 46 —	
	(1) If weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label.	Such rate not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(2) If not covered by sub-item (1)	200 per cent *ad valorem.*
46.	*Knitting yarn all sorts, excluding knitting yarn assessable under item Nos.* 39,43 *and* 44—	
	Explanation—"Knitting yarn" means any yarn which is fit for knitting of articles by hand, regardless of the fact whether or not it is fit also for manufacture of anything by machine.	
	(1) If weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.

1	2	3
	(2) If not covered by sub-item (1)	200 per cent *ad valorem.*
47.	*Woollen Fabrics*— "Wollen Fabrics" means all varieties of fabrics manufactured wholly or partly from wool	
	(1) Carpets and rugs	30 per cent *ad valorem.*
	(2) Blankets, lohis and shawls—	
	(*a*) If retail price and size are legibly and indelibly printed or woven on every piece or on a label or tag attached to every piece.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*
	(3) Knitted woollen articles — (*a*) If retail price is legibly and indelibly printed or woven on every article or on a tag attached to every article.	Such rate, not exceeding thirty *per cent* of the ratail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*
	(4) Woollen fabrics not otherwise specified —	
	(*a*) If retail price is legibly and indelibly printed or woven on the selvedge or border of every linear metre.	Such rate, not exceeding thirty *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*

SECTION XI

GLASS AND GLASSWARE

1	2	3
48.	*Glass and Glassware, all sorts*	10 per cent *ad valorem.*

SECTION XII

PRECIOUS METALS

1	2	3
49.	*Gold and Silver and products thereof*—	
	(1) Gold, including remelted gold, and products made wholly or partly of gold, all sorts, including ornaments and jewellery.	25 *per cent* of the retail price.
	(2) Silver, including remelted silver, and products made wholly or partly of silver, all sorts, including ornaments and jewellery.	25 *per cent* of the retail price.

SECTION XIII

BASE METAL AND ARTICLES OF BASE METALS

1	2	3
50.	*Metal containers, all sorts, whether made wholly or partly of metal, and parts thereof*	10 per cent *ad valorem.*

1	2	3
51.	*Mild Steel Products*—	
	Mild Steel products, all sorts, including bars, rods, coils, wires, joists, girders, angles, channels, tees, flats, beams, zeds, trough, piling and all other rolled, forged, formed or extruded shapes and sections.	Such rate, not exceeding eighty *per cent ad valorem*. as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to differnt conditions and circumstances.
52.	*Steel Ingots*—	
	" Steel Ingots " means the product obtained by processing iron ore, pig iron or iron scrap or any other ferrous raw material, whether cast into a mould in any shape or form, or whether used in molten or semi finished state for the manufacture of rolled or forged or formed steel products.	Forty nine rupees and twenty five paisa per tonne.
53.	*Stainless Steel*—	
	Products of stainless steel, made wholly or partly of stainless steel, all sorts, and parts thereof, including cutlery.	10 per cent *ad valorem*.
54.	*Steel Furniture and Fixtures*—	
	All sorts of furniture, fittings and fixtures made wholly or partly of steel and parts thereof, including frames for doors, windows and ventilators and balustrades.	10 per cent *ad valorem*.

SECTION XIV

MACHINERY, ELECTRICAL AND MECHANICAL EQUIPMENTS, APPARATUS AND APPLIANCES

55.	***Electric Batteries and parts thereof*—**	
	(1) Storage batteries—	
	(*a*) If **retail** price is legibly, prominently and indelibly **printed** on each battery.	25 *per cent* of the retail price.
	(*b*) If not covered by clause (a)	200 ***per cent*** *ad valorem*.
	(2) Primary cells and **primary batteries**—	
	(*a*) If retail price is legibly, prominently and indelibly printed on each cell, or battery.	Such rate, not exceeding 40 *per cent* of the retail price, as may be fixed by the Federal Government by notification in the officials Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 ***per*** *cent ad valorem*.
	(3) Containers, covers and plates of batteries, except containers, covers and plates used as component parts of batteries which are subject to duty under sub-items (1) and (2) above.	50 per cent *ad valorem*.

1	2	3
56.	*Electric Bulbs and Flourescent Tubes*—	
	(1) Electric Bulbs, all sorts—	
	(*a*) If retail price is legibly, prominently and indelibly printed on each bulb or its package, cover or container.	Such rates, not exceeding 40 *per cent* of the retail price, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances.
	(*b*) If not covered by clause (a)	200 per cent *ad valorem.*
	(2) Flourescent tubes, all sorts—	
	(*a*) If retail price is legibly, prominently and indelibly printed on each tube or its package, cover or container, and such retail price—	
	(*i*) does not exceed two rupees and fifty paisa per 30 centimetres.	35 *per cent* of the retail price.
	(*ii*) exceeds two rupees and fifty paisa per 30 centimetres.	45 *per cent* of the retail price.
	(*b*) If not covered by clause (a)	200 *per cent ad valorem.*
57.	*Electric Fans and Parts thereof*—	
	(1) Cabin, Carriage, Table fans	Twenty five rupees per fan.
	(2) Ceiling fans	Thirty five rupees, per fan.
	(3) Pedestal fans	Fifty rupees per fan.
	(4) All other fans	25 per cent *ad valorem* subject to a minimum of fifty rupees per fan.
	(5) Complete motors, stators and rotors other than complete motors, stators and rotors used in the manufacture of fans on which duty is levied under sub-items (1), (2), (3) and (4).	40 per cent *ad valorem.*
58.	*Electrical goods, apparatus and appliances*—	
	Electrical goods, apparatus, appliances, equipment and fittings not otherwise specified, including air-conditioners, boilers, water coolers, refrigerators, freezers, heaters, stoves, cooking ranges, hot plates, juice extracting machines, domestic grinding machines, switches, plugs, regulators, electric irons and kettles, and parts of all such electrical goods, apparatus, appliances, equipment and fittings.	10 per cent *ad valorem.*
59.	*Gas apparatus and appliances*—	
	Gas apparatus and appliances, all sorts, including boilers, heaters, stoves, cookers, cooking ranges and cooling and refrigerating equipment and parts of all such apparatus and appliances.	10 per cent *ad valorem.*
60.	*Wires and Cables*—	
	Electric wires and cables, all sorts, including telephone and telegraph wires and cables.	10 per cent *ad valorem.*

1	2	3
	SECTION XV	
	SOUND RECORDERS AND REPRODUCERS	
61.	*Electrically operated gramophones, record players and other sound recording or reproducing machines*	10 per cent *ad valorem.*
62.	*Gramophone Records*	10 per cent *ad valorem.*
	SECTION XVI	
	MISCELLANEOUS MANUFACTURED ARTICLES	
63.	*Mechanical Lighters—*	
	" Mechanical Lighters " means any mechanical or chemical contrivance for causing ignition which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a factory in an incomplete state or requiring for its completion the addition of a flint .	3 rupees per lighter.
	PART II	
1.	*Services rendered by Hotels and Restaurants —*	
	(1) All services, facilities, and utilities, including catering, supplies and marchandise provided or rendered by an hotel.	15 *per cent* of the charges.
	Explanation—" Hotel " means an establishment, organization or place where rooms or suites of rooms are let out on rent, whether or not it has any arrangement for catering or provides any other services, facilities or utilities, by whatever name called.	
	(2) All services, facilities and utilities, including supplies and merchandise, provided or rendered by a restaurant.	15 *per cent* of the charges.
	Explanation —" Restaurant " means an establishment, organization or place where food or drinks are sold, whether or not it provides any other services, facilities or utilities, by whatever name called, and includes a night club and cabaret.	
2.	*Advertisements—*	
	Advertisements, all sorts, published in newspapers, magazines, journals or periodicals, or displayed on cinema screens, broadcast over radio or telecast on television	10 *per cent* of the charges.

THE THIRD SCHEDULE

(*see* Section 9)

AMENDMENTS IN THE CUSTOMS ACT, 1969 (IV of 1969)

In the Customs Act, 1969 (IV of 1969),—

(a) in the First Schedule, against the heading Nos. specified in the first column of the table below, for the entries relating to the "Name of article" and "Rate of duty" the corresponding entries in the second and third columns of the table shall be substituted:

Provided that the substitution of the entries relating to "Rate of duty" against heading No. 27.10 of the said First Schedule shall take effect on the first day of July, 1977; and

(b) in the Second Schedule, against the item Nos. specified in the first column of the table below, for the entries relating to the "Name of article" and "Rate of duty" the corresponding entries in the second and third columns of the table shall be substituted.

THE FIRST SCHEDULE

TABLE

Heading No.	Name of article	Rate of duty
1	2	3
01.01	Live horses, asses, mules and hinnies	Free.
01.02	Live animals of the bovine species	40% *ad val.*
01.03	Live swine	40% *ad val.*
01.04	Live sheep and goats	40% *ad val.*
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	Free.
01.06	Other live animals	40% *ad val.*
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:	
	A. Meat of bovine animals	160% *ad val.*
	B. Meat of sheep and goats	160% *ad val.*
	C. Meat of swine	160% *ad val.*
	D. Meat of horses, asses, mules and hinnies	160% *ad val.*
	E. Offals	160% *ad val.*
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen	160% *ad val.*
02.03	Poultry liver, fresh, chilled, frozen salted or in bri	150% *ad val.*
02.04	Other meat and edible meat offals, fresh, chilled or frozen ..	160% *ad val.*
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	160% *ad val.*

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02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked :	
	A. Bacon, ham and other pig meat	160% *ad val.*
	B. Other	160% *ad val.*
03.01	Fish, fresh (live or dead), chilled or frozen :	
	A. Acquarium fish	Free.
	B. Fish caught on high seas outside the territorial waters of Pakistan and directly imported into Pakistan provided that the vessel employed in catching fish is registered in Pakistan or the vessel is chartered by a Pakistan national or by a company incorporated in Pakistan.	Free.
	C. Other	160% *ad val.*
03.02	Fish, dried, salted or in brine ; smoked fish, whether or not cooked before or during the smoking process :	
	A. Fish, salted, dried, if imported at the port of Gwadur	Free.
	B. Fish caught on high seas outside the territorial waters of Pakistan and directly imported into Pakistan provided that the vessel employed in catching fish is registered in Pakistan or the vessel is chartered by a Pakistan national or by a company incorporated in Pakistan.	Free.
	C. Other	160% *ad val.*
03.03	Crustaceans and molluscs whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried ; crustaceans, in shell, simply boiled in water.	160% *ad val.*
04.01	Milk and cream, fresh, not concentrated or sweetened	40% *ad val.*
04.02	Milk and cream, preserved, concentrated or sweetened :	
	A. In liquid or semi-solid form	40% *ad val.*
	B. In solid form, such as block or powder	40% *ad val.*
04.03	Butter	60% *ad val.*
04.04	Cheese and curd	70% *ad val.*
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	40% *ad val.*
04.06	Natural honey	70% *ad val.*
04.07	Edible products of animal origin, not elsewhere specified or included	70% *ad val.*
05.01	Human hair, unworked, whether or not washed or scoured ; waste of human hair	70% *ad val.*
05.02	Pig's, hog's and boar's bristles or hair ; badger hair and other brush making hair ; waste of such bristles and hair	70% *ad val.*
05.03	Horse hair and horse hair waste, whether or not put up on a layer or between two layers of other material	70% *ad val.*
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	70% *ad val.*
05.05	Fish waste	70% *ad val.*
05.06	Sinews and tendons ; parings and similar waste, of raw hides or skins	70% *ad val.*
05.07	Skins and other parts of birds, with their feathers or down, feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation ; powder and waste of feathers or parts of feathers	70% *ad val.*

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05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised ; powder and waste of these products	70% *ad val.*
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products ; whalebone and the like unworked or simply prepared but not cut to shape, and hair and waste of these products	70% *ad val.*
05.10	Ivory, unworked or simply prepared but not cut to shape ; powder and waste of ivory	70% *ad val.*
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape ; claws and waste of tortoise-shell	70% *ad val.*
05.12	Coral and similar substances, unworked or simply prepared but not, otherwise worked ; shells, unworked or simply prepared but not cut to shape ; powder and waste of shells	70% *ad val.*
05.13	Natural sponges	70% *ad val.*
05.14	Ambergris, castoreum, civet and musk ; cantharides ; bile, whether or not dried ; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	70% *ad val.*
05.15	Animal products not elsewhere specified or included ; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	Free.
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	40% *ad val.*
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	40% *ad val.*
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	40% *ad val.*
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	40% *ad val.*
07.01	Vegetables, fresh or chilled :	
	A. Potatoes	100% *ad val.*
	B. Tomatoes	100% *ad val.*
	C. Seed potatoes, if imported direct by the Ministry of Food and Agriculture, Government of Pakistan, the Department of Agriculture of a Provincial Government, the Agricultural Development Corporation or under certificate from an officer authorized in this behalf by any of the Provincial Government or by any of the Agricultural Development Corporation to the effect that the potatoes so imported are meant to be used as seed for sowing	Free.
	D. Other	100% *ad val.*
07.02	Vegetables (whether or not cooked), preserved by freezing ...	100% *ad val.*
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	100% *ad val.*

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07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	100% *ad val.*
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split :	
	A. Dried leguminous vegetable seeds ; pulses, shelled, whether or not skinned or split.	Free.
	B. Other	100% *ad val.*
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced ; sago pith	55% *ad val.*
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocadoes, mangoes, guavas and mangosteens, fresh or dried, shelled or not :	
	A. Bananas, fresh.	85% *ad val.*
	B. Coconuts, Brazil nuts and cashew nuts, fresh or dried ..	85% *ad val.*
	C. Other fresh fruit	85% *ad val.*
	D. Other dried fruit	85% *ad val.*
08.02	Citrus fruit, fresh or dried :	
	A. Oranges, tangerines, mandarines and clementines.. ..	85% *ad val.*
	B. Other	85% *ad val.*
08.03	Figs, fresh or dried :	
	A. Fresh	85% *ad val.*
	B. Dried	85% *ad val.*
08.04	Grapes, fresh or dried :	
	A. Fresh.	85% *ad val.*
	B. Dried :	
	(*i*) Currants	5 paisa per kg + 10% *ad val.*
	(*ii*) Other	85% *ad val.*
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not :	
	A. Betelnuts	Rs. 13.20 per kg. +40% *ad val.*
	B. Other	85% *ad val.*
08.06	Apples, pears and quinces, fresh :	
	A. Apples	85% *ad val.*
	B. Pears and quinces	85% *ad val.*
08.07	Stone fruit, fresh	85% *ad val.*
08.08	Berries, fresh	85% *ad val.*
08.09	Other fruit, fresh	85% *ad val.*
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	85% *ad val.*
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitble in that state for immediate consumption	85% *ad val.*
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	85% *ad val.*
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	85% *ad val.*

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09.01	Coffee, whether or not roasted or freed of caffeine ; coffee husks and skins ; coffee substitutes containing coffee in any proportion :	
	A. Coffee and coffee substitutes containing coffee	150% *ad val.*
	B. Coffee husks and skins	150% *ad val.*
09.02	Tea	40% *ad val.*
09.03	Mate	40% *ad val.*
09.04	Pepper of the genus "Piper" ; pimento of the genus "Capsicum" or the genus "Pimenta"	70% *ad val.*
09.05	Vanilla	70% *ad val.*
09.06	Cinnamon and cinnamon-tree flowers	70% *ad val.*
09.07	Cloves (whole fruit, cloves and stems)	70% *ad val.*
09.08	Nutmeg, mace and cardamoms	70% *ad val.*
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	70% *ad val.*
09.10	Thyme, saffron and bay leaves ; other spices :	
	A. Ginger (fresh)	Rs. 5 per kg.
	B. Other	70% *ad val.*
10.01	Wheat and meslin (mixed wheat and rye)	Free.
10.02	Rye	Free.
10.03	Barley	Free.
10.04	Oats	Free.
10.05	Maize	Free.
10.06	Rice :	
	A. In the husk or husked but not further prepared	Free.
	B. Other	Free.
10.07	Buckwheat, millet, canary seed and grain sorghum ; other cereals	Free.
11.01	Cereal flours :	
	A. Of wheat or of meslin	Free.
	B. Other	Free.
11.02	Cereal groats and cereal meal ; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared) except husked, glazed, polished or broken rice ; germ of cereals, whole rolled, flaked or ground :	
	A. Groats and meal of wheat or of meslin	40% *ad val.*
	B. Cereal groats and meal (other than of wheat or of meslin)	40 % *ad val.*
	C. Other worked cereal grains (for example, rolled, flasked, polished, pearled or kibbled, but not further prepared) ; germ of cereals, whole, rolled, flaked or ground	70% *ad val.*
11.03	Flours of the leguminous vegetables falling within heading No. 07.05.	70% *ad val.*
11.04	Flours of the fruits falling within any headings in Chapter 8	70 % *ad val.*
11.05	Flour, meal and flakes of potato	70% *ad val.*

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11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06	70% *ad val.*
11.07	Malt, roasted or not	70% *ad val.*
11.08	Starches, inulin	70% *ad val.*
11.09	Wheat gluten, whether or not dried	70% *ad val.*
12.01	Oilseeds and oleaginous fruit, whole or broken :	
	A. Ground-nuts	40% *ad val.*
	B. Copra	40% *ad val.*
	C. Palm nuts and kernels	40% *ad val.*
	D. Soyabeans	40% *ad val.*
	E. Linseed	40% *ad val.*
	F. Cotton seeds	40 % *ad val.*
	G. Castor oil seeds	40% *ad val.*
	H. Other	40% *ad val.*
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)	100% *ad val.*
12.03	Seeds, fruit and spores, of a kind used for sowing	Free.
12.04	Sugar beet, whole or sliced, fresh, dried or powdered ; sugar cane	Free.
12.05	Chicory roots, fresh or dried, whole or cut, unroasted ..	120% *ad val.*
12.06	Hop cones and lupulin	115% *ad val.*
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh, or dried, whole, cut, crushed, ground or powdered :	
	A. Goods of kind used primarily in perfumery :	
	(*i*) Agarwood	55% *ad val.*
	(*ii*) Sandal wood imported for religious purposes by a person or institution approved in this behalf by the Supreme Religious Body of the Parsee Community, Karachi.	40% *ad val.*
	(*iii*) Other	100% *ad val.*
	B. Goods of a kind used primarily in pharmacy, namely, katki, jibanti, ghandhamatric, mitabish, kakuli, khirkakuli, kur, duralava, kankrashringi, sailaj, thaikal, kaladana and talishapatra.	Free.
	C. Cinchona bark	Free.
	D. Betel leaves	Rs. 50 per kg. + 10% *ad val.*
	E. Other	55% *ad val.*
12.08	Locust beans, fresh, or dried, whether or not kibbled or ground, but not further prepared ; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	85% *ad val.*
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	40% *ad val.*
12.10	Mangolds, swedes, fodder roots ; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	40% *ad val.*
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning	40% *ad val.*

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13.02	Shellac, seed lac, stick lac and other lacs ; natural gums, resins, gum resins and balsams	85% *ad val.*
13.03	Vegetable saps and extracts ; pectic substances, pectinates and pectates ; agar-agar and other mucillages and thickeners, derived from vegetable products :	
	A. Opium	Rs. 100 per kg. + 10% *ad val.*
	B. Other	85% *ad val.*
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos raffia and lime bark)	70% *ad val.*
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass)	70% *ad val.*
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	70% *ad val.*
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo, and dom)	70% *ad val.*
14.05	Vegetable products not elsewhere specified or included :	
	A. Tendu leaves (Biri leaves)	Rs. 5 per kg. + 10% *ad val.*
	B. Other	70% *ad val.*
15.01	Lard, other pig fat and poultry fat, renderd or solvent-extracted	70% *ad val.*
15.02	Fats of bovine cattle, sheep or goats, unrendered ; rendered or solvent-extracted fats (including " premier jus ") obtained from those unrendered fats :	
	A. Tallow	25% *ad val.*
	B. Other	70 % *ad val.*
15.03	Lard stearin oleostearin and tallow stearin ; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	70% *ad val.*
15.04	Fats and oils, of fish and marine mammals, whether or not refined	70% *ad val.*
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	70% *ad val.*
15.06	Other animal oils and fats (including neat's foot oil and fats from bones or waste)	70% *ad val.*
15.07	Fixed vegetables oils, fluid or solid, crude, refined or purified :	
	A. Soyabean oil	Free.
	B. Cotton seed oil	Free.
	C. Ground-nut oil	Free.
	D. Olive oil	70% *ad val.*
	E. Sunflower seed oil	Free.
	F. Rape oil, colza oil and mustard oil	70% *ad val.*
	G. Linseed oil	70% *ad val.*
	H. Palm oil	70% *ad val.*
	K. Coconut (copra) oil	70% *ad val.*
	L. Palm kernel oil	70% *ad val.*
	M. Castor oil	70% *ad val.*
	N. Other	70% *ad val.*

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15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	70% *ad val.*
15.09	Degras	40% *ad val.*
15.10	Fatty acids ; acids oils from refining ; fatty alcohols :	
	A. Fatty acids ; acid oils from refining	40% *ad val.*
	B. Fatty alcohols	40% *ad val.*
15.11	Glycerol and glycerollyes	70% *ad val.*
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared :	
	A. Animal oils and fats :	
	(*i*) Fish oil and whale oil	70 paisa per kg. + 10% *ad val.*
	(*ii*) Other	70% *ad val.*
	B. Other :	
	(*i*) Vegetable ghee	Free.
	(*ii*) Other	85% *ad val.*
15.13	Margarine, imitation lard and other prepared edible fats ..	85% *ad val.*
15.14	Spermaceti, crude, pressed or refined, whether or not coloured.	85% *ad val.*
15.15	Beeswax and other insect waxes, whether or not coloured ..	85% *ad val.*
15.16	Vegetable waxes, whether or not coloured	85% *ad val.*
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	85% *ad val.*
16.01	Sausages and the like, of meat, meat offal or animal blood ..	160% *ad val.*
16.02	Other prepared or preserved meat or meat offal	160% *ad val.*
16.03	Meat extracts and meat juices ; fish extracts	160% *ad val.*
16.04	Prepared or preserved fish, including caviar and caviar substitutes	160% *ad val.*
16.05	Crustaceans and molluscs, prepared or preserved	160% *ad val.*
17.01	Beet sugar and cane sugar, solid :	
	A. Not refined	Rs. 180 per metric ton + 10% *ad val.*
	B. Refined	Rs. 180 per metric ton + 10% *ad val.*
17.02	Other sugars, sugar syrups ; artificial honey (whether or not mixed with natural honey) ; caramel :	
	A. Chemically pure glucose	40% *ad val.*
	B. Other	85% *ad val.*
17.03	Molasses, whether or not decolourised	40% *ad val.*
17.04	Sugar confectionary, not containing cocoa	160% *ad val.*
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion.	85% *ad val.*
18.01	Cocoa, beans, whole or broken, raw or roasted	100% *ad val.*
18.02	Cocoa shells, husks, skins and waste	100% *ad val.*

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18.03	Cocoa paste (in bulk or in block) whether or not defatted ..	115% *ad val.*
18.04	Cocoa butter (fat or oil)	115% *ad val.*
18.05	Cocoa powder, unsweetened	115% *ad val.*
18.06	Chocolate and other food preparations containing cocoa ..	190% *ad val.*
19.01	Malt extract	70% *ad val.*
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa :	
	A. Malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar. ..	70% *ad val.*
	B. Other	55% *ad val.*
19.03	Macaroni, spaghetti and similar products	100% *ad val.*
19.04	Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches	70% *ad val.*
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products puffed rice, corn flakes and similar products).	85% *ad val.*
19.06	Communion wafers, empty cachets of kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	85% *ad val.*
19.07	Bread, ships' biscuits and other ordinary bakers' ware, not containing added sugar, honey, eggs, fats, cheese or fruit ..	160% *ad val.*
19.08	Pastry, biscuits, cakes and other fine bakers wares, whether or not containing cocoa in any proportion	160% *ad val.*
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	160% *ad val.*
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	160% *ad val.*
20.03	Fruit preserved by freezing, containing added sugar	160% *ad val.*
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised)	160% *ad val.*
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar.	160% *ad val.*
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirits	160% *ad val.*
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	160% *ad val.*
21.01	Roasted chicory and other roasted coffee substitutes ; extracts, essences, and concentrates thereof	120% *ad val.*
21.02	Extracts, essences or concentrates, of coffee, tea or mate ; preparations with a basis of those extracts, essences or concentrates :	
	A. Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates.	150% *ad val.*
	B. Other	120% *ad val.*

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21.03	Mustard flour and prepared mustard	160% *ad val.*
21.04	Sauces ; mixed condiments and mixed seasonings	160% *ad val.*
21.05	Soups and broths, in liquid, solid or powder form ; homogenised composite food preparations	160% *ad val.*
21.06	Natural yeasts (active or inactive) ; prepared baking powders ..	70% *ad val.*
21.07	Food preparations not elsewhere specified or included :	
	A. Flavouring powders and concentrated extracts for the preparation of food and beverages	115% *ad val.*
	B. Foods for infants and invalids	55% *ad val.*
	C. Other	160% *ad val.*
22.01	Waters, including spa waters and aerated waters ; ice and snow :	
	A. Ordinary natural water and natural snow and ice ..	Free.
	B. Other	70% *ad val.*
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	160% *ad val.*
22.03	Beer made from malt	Rs. 8.10 per litre + 40% *ad val.*
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	250% *ad val.*
22.05	Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol :	
	A. Wines not containing more than 42% of proof spirit :	
	(*i*) Champagne and other sparkling wines	Rs. 31.70 per litre + 10% *ad val.*
	(*ii*) Other sorts	Rs. 23.80 per litre + 10% *ad val.*
	B. Wines containing more than 42% of proof spirit ..	Rs. 132 per litre + 40% *ad val.*
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	The duties applicable to heading No. 22.05.
22.07	Other fermented beverages (for example, cider, perry and mead) :	
	A. Cider	250% *ad val.*
	B. Other	The duties applicable to headings No. 22.03 and 22.05.
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher ; denatured spirits (including ethyl alcohol and neutral spirits) of any strength :	
	A. Denatured spirits	85% *ad val.*
	B. Other	Rs. 132 per litre + 40% *ad val.*
22.09	Spirits (other than those of heading No. 22.08) ; liqueurs and other spirituous beverages ; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages :	
	A. Brandy, Gin, Whisky and other sorts of spirits, not otherwise specified.	Rs. 132 per litre + 40% *ad val*
	Liqueurs, cordials and mixtures and other preparations containing spirit, not otherwise specified :	

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	(*i*) Entered in such a manner as to indicate that the strength is not to be tested.	Rs. 211 per litre + 70% *ad val.*
	(*ii*) Not so entered	Rs. 132 per litre + 70% *ad val.*
22.10	Vinegar and substitutes for vinegar	160% *ad val.*
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs unfit for human consumption ; greaves	40% *ad val.*
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	40% *ad val.*
23.03	Beet-pulp, bagasse and other waste of sugar manufacture ; brewing and distilling dregs and waste ; residues of starch manufacture and similar residues	40% *ad val.*
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	40% *ad val.*
23.05	Wine lees ; argol	40% *ad val.*
23.06	Products of vegetable origin of a kind used for animal food not elsewhere specified or included	40% *ad val.*
23.07	Sweetened forage; other preparations of a kind used in animal feeding	40% *ad val.*
24.01	Unmanufactured tobacco ; tobacco refuse	Rs. 40 per kg. + 10% *ad val.*
24.02	Manufactured tobacco ; tobacco extracts and essences :	
	A. Cigars and cheroots	310% *ad val.*
	B. Cigarettes	310% *ad val.*
	C. Other manufactured tobacco, extracts and essences :	
	(*i*) Manufactured tobacco	Rs. 160 per kg. + 40% *ad val.*
	(*ii*) Tobacco extracts and essences	85% *ad val.*
25.01	Common salt (including rock salt, sea salt and table salt) ; pure sodium chloride ; salt liquors ; sea water :	
	A. Common salt :	
	(*i*) Imported in bulk	Rs. 222 per metric ton + 10% *ad val.*
	(*ii*) Other	160% *ad val.*
	B. Pure sodium chloride	40% *ad val.*
	C. Other	55% *ad val.*
25.02	Unroasted iron pyrites	25% *ad val.*
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	25% *ad val.*
25.04	Natural graphite	25% *ad val.*
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	40% *ad val.*
25.06	Quartz (other than natural sands) ; quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	40% *ad val.*
25.07	Clay (for example, kaolin and bentonite), and alusite, kyanite and sillimenite, whether or not calcined, but not including expanded clays falling within heading No. 68.07 ; mulite ; chamotte and dinasearths	40% *ad val.*
25.08	Chalk	40% *ad val.*

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25.09	Earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides	40% *ad val.*
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	40% *ad val.*
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	40% *ad val.*
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less	40% *ad val.*
25.13	Pumice stone ; emery ; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	40% *ad val.*
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	40% *ad val.*
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparant specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	40% *ad val.*
25.16	Granite, prophyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	40% *ad val.*
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated ; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16:	
	A. Flint	40% *ad val.*
	B. Other	Free.
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing ; agglomerated dolomite (including tarred dolomite).	40% *ad val.*
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	40% *ad val.*
25.20	Gypsum ; anhydrite ; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	40% *ad val.*
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	40% *ad val.*
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	40% *ad val.*
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker :	
	A. Portland cement excluding coloured and white portland cement.	Rs. 70 per metric ton +10% *ad val.*
	B. Other	85% *ad val.*
25.24	Asbestos	40% *ad val.*

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25.25	Meerschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	85% *ad val.*
25.26	Mica including splittings; mica waste	40% *ad val.*
25.27	Natural steatite including natural steatite not further worked than roughly split, roughly squared or squared by sawing ; talc	40% *ad val.*
25.28	Natural cryolite and natural chiolite	40% *ad val.*
25.29	Natural arsenic sulphides	40% *ad val.*
25.30	Crude natural borates and concentrates thereof (calcined or not) but not including borates separated from natural brine, crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight	40% *ad val.*
25.31	Felsper, leucite, nepheline and nepheline syenite, flourspar. ..	40% *ad val.*
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery :	
	A. Ores of the radio-active metals and of the rare earth metals.	25% *ad val.*
	B. Other	40% *ad val.*
26.01	Metallic ores and concentrates and roasted iron pyrites :	
	A. Iron ore and concentrates (except roasted iron pyrites).	25% *ad val.*
	B. Roasted iron pyrites	25% *ad val.*
	C. Copper ore and concentrates	25% *ad val.*
	D. Nickel ore and concentrates	25% *ad val.*
	E. Bauxite and concentrates	25% *ad val.*
	F. Lead ore and concentrates	25% *ad val.*
	G. Zinc ore and concentrates	25% *ad val.*
	H. Tin ore and concentrates	25% *ad val.*
	K. Manganese ore and concentrates	25% *ad val.*
	L. Chromium ore and concentrates	25% *ad val.*
	M. Tungsten ore and concentrates	25% *ad val.*
	N. Ores and concentrates of titanium, vanadium, molybdenum, tantalum and zirconium	25% *ad val.*
	P. Base metal ores and concentrates (other than those falling within sub-heads A to N and R)	25% *ad val.*
	Q. Ores and concentrates of silver, platinum and other metals of the platinum group	25% *ad val.*
	R. Ores and concentrates of uranium and thorium ..	25% *ad val.*
	S. Gold ore	25% *ad val.*
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	25% *ad val.*
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	25% *ad val.*
26.04	Other slag and ash including kelp	25% *ad val.*
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal :	
	A. Coal	Free.
	B. Other	Free.
27.02	Lignite, whether or not agglomerated	Free.
27.03	Peat (including peat litter), whether or not agglomerated ..	Free.

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27.04	Coke and semi-coke of coal, of lignite or of peat	35% *ad val.*
27.05	Retort carbon	35% *ad val.*
27.05(bis)	Coal gas, water gas, producer gas and similar gases	35% *ad val.*
27.06	Tar distilled from coal, from lignite or from peat and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coaltar distillation products	35% *ad val.*
27.07	Oils and other products of the distillation of high temperature coal tar ; similar products as defined in Note 2 to this Chapter	35% *ad val.*
27.08	Pitch and pitch coke, obtained from coaltar or from other mineral tars :	
	A. Pitch	35% *ad val.*
	B. Pitch coke	35% *ad val.*
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Free.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations :	
	A. Partly refined petroleum, including topped crudes	60% *ad val.*
	B. Motor spirit	88 paisa per litre.
	C. Kerosene, Jet fuels and white spirit :	
	(*i*) Jet fuels	6 paisa per litre.
	(*ii*) Other	5 paisa per litre.
	D. Gas oil, diesel oils and other fuel oils :	
	(*i*) Light diesel oil	13 paisa per litre.
	(*ii*) Furnace oil	4 paisa per litre.
	(*iii*) High speed diesel oil	30 paisa per litre.
	(*iv*) Other	72-1/2% *ad val.*
	E. Lubricating oil and other oils and preparations:	
	(*i*) Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of Fahrenheit's thermometer by Abel's close test :	
	(*a*) In packs not exceeding I gallon	88 paisa per litre + 10% *ad val.*
	(*b*) Other	66 paisa per litre + 10% *ad val.*
	(*ii*) Other :	
	(*a*) Mineral oil which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is ordinarily used for the batching of jute or other fibre	27-1/2% *ad val.*
	(*b*) Greases	72-1/2% *ad val.*
	(*c*) Other	72-1/2% *ad val.*
27.11	Petroleum gases and other gaseous hydrocarbons	35% *ad val.*
27.12	Petroleum jelly	35% *ad val.*
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes whether or not coloured	47-1/2% *ad val.*

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27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals :	
	A. Petroleum coke	47-1/2% *ad val.*
	B. Other	47-1/2% *ad val.*
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	47-1/2% *ad val.*
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	47-1/2% *ad val.*
27.17	Electric current	*Free.*
	I. CHEMICAL ELEMENTS	
28.01	Halogens (fluourine, chlorine, bromine and iodine) :	
	A. Chlorine	40% *ad val.*
	B. Other	40% *ad val.*
28.02	Sulphur, sublimed or precipitated ; colloidal sulphur	40% *ad val.*
28.03	Carbon (including carbon black)	40% *ad val.*
28.04	Hyderogen, rare gases and other non-metals :	
	A. Oxygen	85% *ad val.*
	B. Nitrogen	85% *ad val.*
	C. Hydrogen	85% *ad val.*
	D. Rare gases	40% *ad val.*
	E. Other	40% *ad val.*
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or inter-alloys thereof; mercury :	
	A. Mercury	40% *ad val.*
	B. Other	40% *ad val.*
	II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS	
28.06	Hydrochloric acid and chlorosulphuric acid :	
	A. Chlorosulphuric acid	40% *ad val.*
	B. Other	85% *ad val.*
28.07	Sulphur dioxide	40% *ad val.*
28.08	Sulphuric acid ; oleum	85% *ad val.*
28.09	Nitric acid ; sulphonitric acids :	
	A. Sulphonitric acids	40% *ad val.*
	B. Other	85% *ad val.*
28.10	Phosphorus pentoxide and phosphoric acids (meta-ortho-and pyro)	40% *ad val.*
28.11	Aresenic trioxide, aresenic pentoxide and acids of aresenic	40% *ad val.*
28.12	Boric oxide and boric acid	40% *ad val.*
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)	40% *ad val.*
	III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS	
28.14	Halides, oxyhalides and other halsgen compounds of non-metals	40% *ad val.*

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28.15	Sulphides of non-metals ; Phosphorus trisulphide	40 % *ad val.*
	IV. INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES	
28.16	Ammonia, anhydrous or in aqueous solution	85 % *ad val.*
28.17	Sodium hydroxide (caustic soda), potassium hydroxide (caustic potash); peroxides of sodium or potassium :	
	A. Sodium hydroxide (caustic soda)	85 % *ad val.*
	B. Other	40 % *ad val.*
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium	40 % *ad val.*
28.19	Zinc oxide and zinc peroxide	40 % *ad val.*
28.20	Aluminium oxide and hydroxide ; artificial corundum :	
	A. Aluminium oxide and hydroxide	40 % *ad val.*
	B. Artificial corundum	40 % *ad val.*
28.21	Chromium oxides and hydroxides	40 % *ad val.*
28.22	Manganese oxides	40 % *ad val.*
28.23	Iron oxides and hydroxides ; earth colours containing 70 % or more by weight of combined iron evaluated as $Fe_2 O_3$ ..	40 % *ad val.*
28.24	Cobalt oxides and hydroxides	40 % *ad val.*
28.25	Titanium oxides	85 % *ad val.*
28.26	Tin oxides (stannous oxide and stannic oxide)	40 % *ad val.*
28.27	Lead oxides ; red lead and orange lead	40 % *ad val.*
28.28	Hydrazine and hydroxylamine and their inorganic salts, other inorganic bases and metallic oxides, hydroxides and peroxides.	40 % *ad val.*
	V. METTALIC SALTS AND PEROXYSALTS OF INORGANIC ACIDS	
28.29	Fluourides; fluoro silicates, fluoroborates and other complex fluorine salts.	40 % *ad val.*
28.30	Chlorides and oxychlorides :	
	A. Ammonium chloride	85 % *ad val.*
	B. Other	40 % *ad val.*
28.31	Chlorites and hypochlorites	85 % *ad val.*
28.32	Chlorates and perchlorates	40 % *ad val.*
28.33	Bromides, oxybromides, bromates and perbromates, and hypobromites.	40 % *ad val.*
28.34	Iodides, oxyiodides, iodates and periodates	40 % *ad val.*
28.35	Sulphides; polysulphides :	
	A. Sodium sulphide	85 % *ad val.*
	B. Other	40 % *ad val.*
28.36	Dithionites, including those stabilised with organic substances; sulphoxylates :	
	A. Sodium hydrosulphite	85 % *ad val.*
	B. Other	40 % *ad val.*

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28.37	Sulphites and thiosulphates	40% *ad val.*
28.38	Sulphates (including alums) and persulphates :	
	A. Alums; aluminium sulphate; copper sulphate; magnesium sulphate, sodium sulphate and basic chromium sulphate.	85% *ad val.*
	B. Other	40% *ad val.*
28.39	Nitrites and nitrates :	
	A. Potassium nitrate and sodium nitrate	85% *ad val.*
	B. Other	40% *ad val.*
28.40	Phosphites, hypophosphites and phosphates	40% *ad val.*
28.41	Arsenties and aresenates	40% *ad val.*
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbonate :	
	A. Sodium carbonate neutral	85% *ad val.*
	B. Other	
	(*i*) Sodium bicarbonate	85% *ad val.*
	(*ii*) Other:	40% *ad val.*
28.43	Cyanides and complex cyanides	40% *ad val.*
28.44	Fulminates, cyanated and thiocyanates	40% *ad val.*
28.45	Silicates; commercial sodium and potassium silicates :	
	A. Sodium silicate	85% *ad val.*
	B. Other	40% *ad val.*
28.46	Borates and perborates	40% *ad val.*
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates) :	
	A. Sodium bichromate	85% *ad val.*
	B. Other	40% *ad val.*
28.48	Other salts and peroxysalts of inorganic acids, but not including azides	40% *ad val.*
	VI. MISCELLANEOUS	
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	40% *ad val.*
28.50	Fissile chemical elements and isotopes other radio-active chemical active isotopes; compounds; inorganic; or organic, of such elements or isotopes, whether or not chemically defined, alloys dispersions and cermets, containing any of these elements, isotopes or compounds	40% *ad val.*
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50	40% *ad val.*
28.52	Compounds, inorganic or organic of thorium or uranium depleted in U 235 of rare earth metals of yttrium or of scandium, whether or not mixed together.	40% *ad val.*
28.53	Liquid air (whether or not rare gases have been removed), compressed air	40% *ad val.*
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	85% *ad val.*

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28.55	Phosphides	40% *ad val.*
28.56	Carbides (for example, silicon carbide, boron carbide, metal carbides) :	
	A. Calcium carbide	40% *ad val.*
	B. Other	40% *ad val.*
28.57	Hydrides, nitrides and azides, silicides and borides	40% *ad val.*
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals	40% *ad val.*
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01	Hydrocarbons :	
	A. Styrene	40% *ad val.*
	B. Other	40% *ad val.*
29.02	Halogenated derivatives of hydrocarbons	40% *ad val.*
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:	
	A. Mirbane oil	85% *ad val.*
	B. Other	40% *ad val.*
	II. ALCOHOLS AND THEIR HALOGENATED SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Methanol (methyl alcohol)	85% *ad val.*
	B. Other	40% *ad val.*
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Menthol	85 % *ad val.*
	B. Other	40 % *ad val.*
	III. PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.06	Phenols and phenol-alcohols	40% *ad val.*
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	40% *ad val.*
	IV. ETHERS, ALCOHOL PEROXIDE, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenol, alcohol peroxides and ether peroxides, and their halogenated sulphonated, nitrated or nitrosated derivatives	40% *ad val.*
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	40% *ad val.*
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	40% *ad val.*

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	V. ALDEHYDE-FUNCTION COMPOUNDS	
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenoles and other single or complex oxygen-function aldehydes, cyclic polymers of aldehydes, paraformaldehyde.	40% *ad val.*
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11.	40% *ad val.*
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS	
29.13	Ketones, Ketone-alcohols, Ketone-phenols, Ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated sulphonated nitrated or nitrosated derivatives :	
	A. Acetone and camphor	85% *ad val.*
	B. Other	40% *ad val.*
	VII. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated nitrated or nitrosated derivatives :	
	A. Potassium acetate and sodium acetate	85% *ad val.*
	B. Other	40% *ad val.*
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids and their halogenated, sulphonated, nitrated or nitrosated derivatives	40% *ad val.*
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated sulphonated, nitrated or nitrosated derivatives :	
	A. Potassium citrate and sodium citrate	85% *ad val.*
	B. Other	40% *ad val.*
	VIII. INORGANIC ESTERS AND THEIR SALTS AND THEIR HALOGENATED, SULPHONATED NITRATED OR NITROSATED DERIVATIVES	
29.17	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	40% *ad val.*
29.18	Nitrous and nitric esters and their halogenated, sulphonated, nitrated or nitrosated derivatives.	40% *ad val.*
29.19	Phosphoric esters and their salts including lactophosphates and their halogenated sulphonated nitrated or nitrosated derivatives.	40% *ad val.*
29.20	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	40% *ad val.*
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated nitrated or nitrosated derivatives.	40% *ad val.*
	IX. NITROGEN-FUNCTION COMPOUNDS	
29.22	Amine-function compounds	40% *ad val.*

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29.23	Single or complex oxygen-function amino-compounds :	
	A. 4-Adminosalicylic acid; sodium para-aminosalicylate; Calcium para-amino salicylate; Potassium aminosalicylate; Phenyl-aminosalicylate and Ethambutol Hydrochloride (N/N-Di)(1-hydroxy methyl propyl) ethylene-diamine dihydrochloride).	*Free.*
	B. Other	40% *ad val.*
29.24	Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipins.	40% *ad val.*
29.25	Carboxyamide-function compounds ; amide-function compounds of carbonic acid :	
	A. Calcium benzamide salicylate	*Free.*
	B. Other	40% *ad val.*
29.26	Carboxyamide-function compounds (including orthobenzoicsulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine) :	
	A. Saccharine and its salts (except in tablets falling under heading No. 21.07)	160% *ad val.*
	B. Other :	
	(*i*) Thera Pas, (Calcium benzoyl-p-aminosalicylate) Paludrine, chloroguanide, Proguanil, (l-(p-chlorophenyl) 5-isopropyl biguanide hydrochloride).	*Free.*
	(*ii*) Other	40% *ad val.*
29.27	Nitrile function compounds	40% *ad val.*
29.28	Diazo, azo-and azoxy-compounds	40% *ad val.*
29.29	Organic derivatives of hydrazine or of hydroxylamine	40% *ad val.*
29.30	Compounds with other nitrogen functions	40% *ad val.*
	X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS	
29.31	Organo-sulphur compounds. :	
	A. Thiacetazone, Isoxyl (4-4 Diisoamyloxy-thiocarbanilide) and Thiocarlide (NN-Di (pisopentyloxyphenyl) thiourea	*Free.*
	B. Allylisothiocynate	85% *ad val.*
	C. Other	40% *ad val.*
29.32	Organo-arsenic compounds :	
	A. Thiosemicarbazone, Tibione (para-acetylaminobenzaldehyde thiosemicarbazone).	*Free.*
	B. Other	40% *ad val.*
29.33	Organo-mercury compounds	40% *ad val.*
29.34	Other organo-inorganic compounds	40% *ad val.*
29.35	Heterocyclic compounds; nucleic acids :	
	A. Heterocyclic compounds :	
	(*i*) Amodiaquine, Camoquine, (7-chloro-4-(3/-diethylaminomethyl-4-hydroxyaniline) quinolinedihydrochloride dihydrate).	*Free.*
	(*ii*) Daraprim, Pyrimethamine (2;4-Diamino-5-p-chlorophenyl-6-ethylpyrimidine).	*Free.*
	(*iii*) Mepacrine, Atebrine, Quinacrine, 3-chloro-7-methyoxy-9-(l-methyl-4-diethylamino butylamino) acridine dihydrochloride).	*Free.*

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	(*iv*) Aralen, Chloroquine Sulphate, (7-Chloro-4(4-diethylamino-1-methylbutilamino quinoline sulphate.	*Free.*
	(*v*) Oxychloroquine, (7-Chloro-4-(3-Diethylamino-3- hydroxypropylamine (quinoline).	*Free.*
	(*vi*) Primaquine phosphate (8-(4-amino-1-methylbutylamino-)6-methoxyquinoline phosphate).	*Free.*
	(*vii*) Resochine, Chloroquine phosphate (7-chloro-4-(4- diethylamino-1-methylbutyl aminoquinoline diphosphate).	*Free.*
	(*viii*) Pamaquine (8-(4-diethylamino-1-methylbutylamino)-6-methoxy quinoline).	*Free.*
	(*ix*) Pentaquin (SN-13276). (6-methoxy-8 (5-isoprophylamylamino quinoline).	*Free.*
	(*x*) Isoniazid (isonicotinic acid hydrazide)	*Free.*
	(*xi*) Pyrazinamide	*Free.*
	(*xii*) Ethionamide	*Free.*
	(*xiii*) Isoniazid aminosalicylate	*Free.*
	(*xiv*) Phthivasid (4-hydroxy-3-methoxybenzadehyde pyrdine-4-carbonyl hydrazone monohydrate).	*Free.*
	(*xv*) Salinazid (O-Hydroxybenzal isonicotinyl Hydrazone).	*Free.*
	B. Other	40% *ad val.*
29.36	Sulphonamides	40% *ad val.*
29.37	Sultones and sultams	40% *ad val.*
	XI. PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS	
29.38	Provitamins and vitamins natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins and intermixtures of the foregoing, whether or not in any solvent.	40% *ad val.*
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof used primarily as hormones; other steroids used primarily as hormones.	40% *ad val.*
29.40	Enzymes	40% *ad val.*
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29.41	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.	40% *ad val.*
29.42	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives :	
	A. Alkaloids extracted from cinchona bark including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark; derivatives of Quinine.	*Free.*
	B. Ephedrine, its derivatives and caffeine citrate	85% *ad val.*
	C. Other	40% *ad val.*
	XIII. OTHER ORGANIC COMPOUNDS	
29.43	Sugars, chemically pure other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42.	40% *ad val.*

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29.44	Antibiotics	*40% ad val.*
29.45	Other organic compounds	*40% ad val.*
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses not elsewhere specified or included.	*Free.*
30.02	Antisera; microbial vaccines, toxines, microbial culture (including ferments but excluding yeasts) and similar products.	*Free.*
30.03	Medicaments (including veterinary medicaments)	*Free.*
30.04	Wadding, gauze, bandages and similar articles (for example dressings, adhesive plasters poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to Chapter 30.	*55% ad val.*
30.05	Other pharmaceutical goods :	
	A. Opacifying preparations for X-ray examinations and diagnostic reagents	*Free.*
	B. Sterile surgical catgut and similar sterile suture materials.	*40% ad val.*
	C. Other	*55% ad val.*
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated.	*Free.*
31.02	Mineral or chemical fertilizers, nitrogenous :	
	A. Sodium nitrate, natural	*Free.*
	B. Other	*Free.*
31.03	Mineral or chemical fertilizers, phosphatic :	
	A. Basic slag	*Free.*
	B. Other	*Free.*
31.04	Mineral or chemical fertilizers, potassic :	
	A. Potassium salts, crude natural	*Free.*
	B. Other	*Free.*
31.05	Other fertilizers ; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	*Free.*
32.01	Tanning extracts of vegetable origin :	
	A. Cutch and gambier	*100% ad val.*
	B. Other	*25% ad val.*
32.02	Tannins (tannic acides), including water-extracted gall-nut tannin, and their salts, ethers, esters, and other derivatives.	*40% ad val.*
32.03	Synthetic organic tanning substances, and inorganic tanning substances ; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pretanning (for example, of enzymatic, pancreatic or bacterial origin).	*25% ad val.*
32.04	Colouring matter of vegetable origin (including dyewood extracts and other vegetable dyeing extracts, but excluding indigo) or of animal origin :	
	A. Food colours	*70% ad val.*
	B. Other	*40% ad val.*

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32.05	Synthetic organic dyestuffs (including pigment dyestuffs) ; synthetic organic products of a kind used as luminophores ; products of the kind known as optical bleaching agents, substantive to the fibre ; natural indigo :	
	A. Food colours	70% *ad val.*
	B. Other	40% *ad val.*
32.06	Colour lakes	85% *ad val.*
32.07	Other colouring matter; inorganic products of a kind used as luminophores	85% *ad val.*
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries ; engobes (slips); glass frit and other glass in the form of powder, granules or flakes	85% *ad val.*
32.09	Varnishes and lacquers ; distempers ; prepared water pigments of the kind used for finishing leather ; paints and enamels ; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media ; stamping foils ; dyes or other colouring matter in forms or packings of a kind sold by retail :	
	A. Distempers ; netrocellulose paints	120% *ad val.*
	B. Other :	
	(*i*) Approved aircraft paint in packings of not less than 5 gallons, imported by P.I.A., flying clubs and Government Departments	40% *ad val.*
	(*ii*) Prepared water pigments of the kind used for finishing leather	85% *ad val.*
	(*iii*) Food colours.	150% *ad val.*
	(*iv*) Stamping foils	85% *ad val.*
	(*v*) Other	120% *ad val.*
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans, or in similar forms, or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories :	
	A. Students' colour boxes	40% *ad val.*
	B. Other	85% *ad val.*
32.11	Prepared driers	85% *ad val.*
32.12	Glaziers' putty ; grafting putty ; painters fillings ; non-refactory surfacing preparations ; stopping, sealing and similar mastics, including resin mastics and cements :	
	A. Adhesive cements for use exclusively on aircraft.. ..	40% *ad val.*
	B. Other	85% *ad val.*
32.13	Writing ink, printing ink and other inks :	
	A. Printing ink	40% *ad val.*
	B. Others	40% *ad val.*
33.01	Essential oils (terpeneless or not) ; concretes and absolutes ; resinoids	115% *ad val.*
33.02	Terpenic by-products of the deterpenation of essential oils ..	115% *ad val.*
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	115% *ad val.*

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33.04	Mixtures of two or more odoriferous substances (natural or Artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries	115% *ad val.*
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	85% *ad val.*
33.06	Perfumery, cosmetics and tiolet preparations :	
	A. Talcum powder and toothpaste	85% *ad val.*
	B. Other	160% *ad val.*
34.01	Soap ; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	160% *ad val.*
34.02	Organic surface-active agents ; surface-active preparations and washing preparations, whether or not containing soap :	
	A. Organic surface active agents	40% *ad val.*
	B. Other	100% *ad val.*
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils obtained from bituminous minerals	40% *ad val.*
34.04	Artificial waxes (including water-soluble waxes) ; prepared waxes, not emulsified or containing solvents.	85% *ad val.*
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similars preparations, but excluding prepared waxes falling within heading No. 34.04 :	
	A. Valve grinding paste	55% *ad val.*
	B. Polishes and other preparations used in the finishing (including electroplating) of metal articles.	85% *ad val.*
	C. Other	160% *ad val.*
34.06	Candles, tapers, night-lights and the like	160% *ad val.*
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes) ; preparations of a kind known as " dental wax " or as " dental impression compounds ", in plates, horseshoe shapes, sticks and similar forms.	85% *ad val.*
35.01	Casein, caseinates and other casein derivatives ; casein glues.	55% *ad val.*
35.02	Albumins, albuminates and other albumin derivatives ..	55% *ad val.*
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives ; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues ; isinglass	55% *ad val.*
35.04	Peptones and other protein substances and their derivatives ; hide powder, whether or not chromed	55% *ad val.*
35.05	Dextrins and dextrin glues ; soluble or roasted starches ; starch glues.	85% *ad val.*
35.06	Prepared glues not elsewhere specified or included ; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	85% *ad val.*
36.01	Propellent powders :	
	A. Propellent powders for mining purposes	40% *ad val.*
	B. Other	70% *ad val.*
36.02	Prepared explosives other than propellent powders	40% *ad val.*
36.03	Mining, blasting and safety fuses	40% *ad val.*
36.04	Percussion and detonating caps igniters ; detonators :	
	A. Percussion caps for cartridges..	120% *ad val.*
	B. Other	70% *ad val.*
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) :	

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	A. Fireworks specially prepared as danger or distress lights for the use of ships or for the use of aircraft ; railways fog signals	40% *ad val.*
	B. Other	120% *ad val.*
36.06	Matches (excluding Bengal matches)	Rs. 1.92 per 1,440 matches or fraction thereof + 10% *ad val.*
36.07	Ferro-cerium and other pyrophoric alloys in all forms :	
	A. Flints, lighter	120% *ad val.*
	B. Other	70% *ad val.*
36.08	Other combustible preparations and products :	
	A. Fuel, liquid for mechanical lighters	120% *ad val.*
	B. Other	70% *ad val.*
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth :	
	A. X-ray plates and film	*Free.*
	B. Other	85% *ad val.*
37.02	Film in rolls, sensitised, unexposed, perforated or not :	
	A. Cinematograph film	20 paisa per meter +10% *ad val.*
	B. X-ray film	*Free.*
	C. Other	85% *ad val.*
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed.	85% *ad val.*
37.04	Sensitised plates and film, exposed but not developed, negative or positive :	
	A. Cinematograph film	70 paisa per meter +10% *ad val.*
	B. Other	120% *ad val.*
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive :	
	A. Aerial survey film depicting only topographical feature of a kind suitable for use in making maps or charts ; microfilm, being film for optical projection, consisting wholly of microphotographs of books, publications or other documents, other than trade advertising material	*Free.*
	B. Other	120% *ad val.*
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive.	70 paisa per meter +10% *ad val.*
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive :	
	A. Educational and instructional film	*Free.*
	B. Cinematograph film exposed and developed, whether or not incorporating sound track, negative or positive, other than educational or instructional film.	Rs. 1 per meter +10% *ad val.*
	C. Other	Rs. 1.60 per meter +10% *ad val.*
37.08	Chemical products and flashlight materials, of a kind and in a form suitable for use in photography	40% *ad val.*
38.01	Artificial graphite ; colloidal graphite, other than suspensions in oil	40% *ad val.*
38.02	Animal black (for example, bone black and ivory black), including spent, animal black	40% *ad val.*
38.03	Activated carbon (decolourising, depolarising or adsorbent) ; activated diatomite, activated clay, activated bauxite and other activated natural mineral products	40% *ad val.*
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	40% *ad val.*
38.05	Tall oil	40% *ad val.*
38.06	Concentracted sulphitelye	40% *ad val.*
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods ; crude dipenetene ; sulphite turpentine ; pine oil (excluding " pine oils " not rich interpineol)	40% *ad val.*

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38 08	Rosion and resin acides, and derivatives thereof other than ester gums included in heading No. 39.05 ; rosin spirit and rosin oils	40% *ad val.*
38.09	Wood tar ; wood tar oils (other than the composite, solvents and thinners falling within heading No. 38.18); wood creosote ; wood naphtha ; acetone oil	40% *ad val.*
38.10	Vegetable pitch of all kinds ; brewers' pitch and similar compounds based on rosin or on vegetable pitch ; foundary core binders based on natural resinous products	40% *ad val.*
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers) :	
	A. Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example sulphur-treated bands, wicks, candles, fly-papers) excluding mosquito coils	*Free.*
	B. Mosquito coils	70% *ad val.*
	C. Other	70% *ad val.*
38.12	Prepared glazings, prepared dressings and prepared modrants, of a kind used in the textile, paper, leather or like industries	40% *ad val.*
38.13	Pickling preparations for metal surfaces ; fluxes and other auxiliary preparations for soldering, brazing or welding ; soldering, brazing or welding powders and pastes consisting of metal and other materials ; preparations of a kind used as cores or coatings for welding rods and electrodes	40% *ad val.*
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	40% *ad val.*
38.15	Prepared rubber accelerators	40% *ad val.*
38.16	Prepared culture media for development of micro-organisms ..	*Free.*
38.17	Preparations and charges for fire-extinguishers ; charged fire-extinguishing grenades	40% *ad val.*
38.18	Composite solvents and thinners for varnishes and similar products	40% *ad val.*
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included ; residual products of the chemical or allied industries, not elsewhere specified or included :	
	A. Refractory cements or mortars	40% *ad val.*
	B. Ink removers and stencil correctors	70% *ad val.*
	C. Other	40% *ad val.*
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, ployallyl esters and other un-saturated polysters, silicones) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	70% *ad val.*

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	B. " Lurex " and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	120% *ad val.*
	C. Synthetic Bond (*e.g.*, 'Durite'), a phenol formaldehyde resin, in liquid or powder form, containing minute quantities of hexamethylenetetramine	40% *ad val.*
	D. Nylon monofilament of a diameter exceeding 1 mm. but not exceeding 1.4 mm.	40% *ad val.*
	E. Poly hexamethyleneadipine amide ; polymer of hexamethylene diamine and sebacic acids, polyamide of hexamethylene diamine adipate ; polymer of caprolactam ; superpolyamide of 1.1—amino	40% *ad val.*
	F. Other	85% *ad val.*
39.02	Polymerisation and copolymerisation products (for example, polyethlene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and ploymethacrylic derivatives, conmarone-indene resins) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms :	
	(*i*) Polyethlene resins of low density within the range of 0.915—0.929 g/m at 23 %	120% *ad val.* or Rs. 4.10 per kg. whichever is higher
	(*ii*) Polyvinyl chloride and its compounds ..	120% *ad val.*
	(*iii*) Other	70 %*ad val.*
	B. " Lurex " and similar products in the form of sheets, strip, film or foil, of a width, exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	120% *ad val.*
	C. Other :	
	(*i*) Polyvinyle chloride and its compounds	120% *ad val.*
	(*ii*) Other	85% *ad val.*
39.03	Regenerated cellulose ; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid) ; valcanised fibre :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	70% *ad val.*
	B. " Lurex " and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	120% *ad val.*
	C. Other :	
	(*i*) Transparent wrapping of regenerated cellulose (Cellophane), of cellulose acetate or of other materials falling under heading No. 39.03	100% *ad val.*

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	(*ii*) Other	85% *ad val.*
39.04	Hardened proteins (for example, hardened casein and hardened gelatin) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	70% *ad val.*
	B. "Lurex" and similar products in the form of sheets, strip, film or foil of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic materials or covered by means of artificial materials on one or both sides	120% *ad val.*
	C. Other	85% *ad val.*
39.05	Natural resins modified by fusion (run gums) ; artificial resins obtained by esterification of natural resins or resinic acids (ester gums) ; chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber cyclised rubber) :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms :	
	(*i*) Polyvinyl chloride and its compounds	120% *ad val.*
	(*ii*) Other	70% *ad val.*
	B. "Lurex" and similar products in the form of sheets, strip, film or foil of a width exceeding 5 mm. consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium dust sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	120% *ad val.*
	C. Other :	
	(*i*) Polyvinyle Chloride and its compounds	120% *ad val.*
	(*ii*) Other	85% *ad val.*
39.06	Other high polymers, artificial resins and artificial plastic materials including alginic acid, its salts and esters ; linoxyn :	
	A. Blocks, lumps, powders, granules, flakes and similar other forms :	
	(*i*) Polyvinyl chloride and its compounds	120% *ad val.*
	(*ii*) Other	70% *ad val.*
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm. consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	120% *ad val.*
	C. Other :	
	(*i*) Polyvinyle chloride and its compounds	120% *ad val.*
	(*ii*) Other	85% *ad val.*
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06 :	
	A. Plastic coils (contraceptives) and accessories thereof	*Free.*
	B. Bobbins, cones, cops, cores, spools and similar supports of a kind used in textile machinery	40% *ad val.*

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	C. Gloves, surgical ; scientific instruments and parts and accessories thereof	85% *ad val.*
	D. For automotive vehicles	150% *ad val.*
	E. Other	120% *ad val.*
	I. RAW RUBBER	
40.01	Natural rubber latex, whether or not with added synthetic rubber latex ; pre-vulcanised natural rubber latex ; natural rubber, balata, gutta-percha and similar natural gums	40% *ad val.*
40.02	Synthetic rubber latex ; pre-vulcanised synthetic rubber latex ; synthetic rubber ; factice derived from oils	40% *ad val.*
40.03	Reclaimed rubber	40% *ad val.*
40.04	Waste and parings of unhardened rubber ; scrap of unhardened rubber, fit only for the recovery of rubber ; powder obtained from waste or scrap of unhardened rubber	40% *ad val.*
	II. UNVULCANISED RUBBER	
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02 ; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation ; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as master batch	55% *ad val.*
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions) ; articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread ; rings and discs)	70% *ad val.*
	III. ARTICLES OF UNHARDENED VULCANISED RUBBER	
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	85% *ad val.*
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	85% *ad val.*
40.09	Piping and tubing, of unhardened vulcanised rubber ..	85% *ad val.*
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber :	
	A. For automotive vehicles	115% *ad val.*
	B. Other	85% *ad val.*
40.11	Rubber tyres, tyre cases, inter-changeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds :	
	A. Rubber tyres, tubes etc. used exclusively for aeroplanes and tractors	*Free.*
	B. Rubber tyres, tubes etc. used exclusively in motor-cycles, scooters and rickshaw	60% *ad val.*
	C. Other	85% *ad val.*

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40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber :	
	A. Contraceptive all sorts	*Free.*
	B. Hot water bottles and rubber teats	70% *ad val.*
	C. Other	40% *ad val.*
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened, vulcanised rubber	85% *ad val.*
40.14	Other articles of unhardened vulcanised rubber :	
	A. Rubber sheets for the manufacture of stoppers for pharmaceutical industry	40% *ad val.*
	B. Other	85% *ad val.*
	IV. HARDENED RUBBER (EBONITE AND VULCANITE) ; ARTICLES MADE THEREOF	
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strips, rods, profile shapes or tubes ; scrap, waste and powder, of hardened rubber	85 % *ad val.*
40.16	Articles of hardened rubber (ebonite and vulcanite) :	
	A. Hygienic, medical and surgical articles	40% *ad val.*
	B. Other	85% *ad val.*
41.01	Raw hides and skins (fresh, salted, dried, picked or limed), whether or not split, including sheepskins in the wool :	
	A. Bovine and equine hides, other than calf skins	40% *ad val.*
	B. Calf skins	40% *ad val.*
	C. Goat skins and kid skins	40% *ad val.*
	D. Sheep and lamb skins with the wool on	40% *ad val.*
	E. Sheep and lamb skins without the wool	40% *ad val.*
	F. Other	40% *ad val.*
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08 :	
	A. Calf leather	85% *ad val.*
	B. Other	85% *ad val.*
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	85% *ad val.*
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	85% *ad val.*
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08	85% *ad val.*
41.06	Chamois-dressed leather	85% *ad val.*
41.07	Parchment-dressed leather	85% *ad val.*
41.08	Patent leather and imitation patent leather, metallised leather	85% *ad val.*

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41.09	Parings and other waste, of leather or of composition or parchment dressed leather, not suitable for the manufacture of articles of leather ; leather dust, powder and flour	40% *ad val.*
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	85% *ad val.*
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	120% *ad val.*
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, toolcases, tobacco pouches, sheaths, cases, boxes (for example for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	120% *ad val.*
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	120% *ad val.*
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	40% *ad val.*
42.05	Other articles of leather or of composition leather	120% *ad val.*
42.06	Articles made from gut (other than silk-worm gut), from gold-beater's skin, from bladders or from tendons :	
	A. Tendons made up as machinery belting and laces for machinery belting	40% *ad val.*
	B. Other	120% *ad val.*
43.01	Raw furskins	85% *ad val.*
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms ; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated.)	120% *ad val.*
43.03	Articles of furskin	195% *ad val.*
43.04	Artificial fur and articles made thereof	195% *ad val.*
44.01	Fuel, wood, in logs, in billets, in twigs or in faggots ; wood waste, including sawdust	70 % *ad val.*
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	70 % *ad val.*
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down :	
	A. Teakwood	160% *ad val.*
	B. Other	100% *ad val.*
44.04	Wood, roughly squared or half squared, but not further manufactured :	
	A. Teakwood	160% *ad val.*
	B. Other	100% *ad val.*
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm :	
	A. Of coniferous species :	
	(*i*) Pencil slats of cedar, not exceeding 8 inches in length	40% *ad val.*
	(*ii*) Other	100% *ad val.*

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	B. Other :	
	(i) Beach, Birch and Hornbeam wood of a length not exceeding 16 inches for manufacture of bobbins ; blocks of a length not exceeding 20 inches in length for manufacture of cotton textile shuttles and blocks of a length not exceeding 24 inches in length for manufacture of jute textile shuttles of Oak Cornel, Beach, Percimon, Hornbeam and Maplewood	40% *ad val.*
	(ii) Teakwood	160 % *ad val.*
	(iii) Other	100% *ad val.*
44.06	Wood paving blocks :	
	A. Of teakwood	160% *ad val.*
	B. Other	100% *ad val.*
44.07	Railway or tramway sleepers of wood :	
	A. Of teakwood	160% *ad val.*
	B. Other	100% *ad val.*
44.08	Riven staves of wood, not further prepared than sawn on one principal surface ; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn :	
	A. Of teakwood	160% *ad val.*
	B. Other	100% *ad val.*
44.09	Hoopwood ; split poles ; piles, pickets and stakes of wood, pointed but not sawn lengthwise ; chipwood ; pulpwood in chips or particles ; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:	—
	A. Of teakwood	160% *ad val.*
	B. Other	100% *ad val.*
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like :	
	A. Of teakwood	160% *ad val.*
	B. Other	100% *ad val.*
44.11	Drawn wood ; match splints ; wooden pegs or pins for footwear	100% *ad val.*
44.12	Wood wool and wood flour	100% *ad val.*
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V—jointed, centre V—jointed, beaded, centre-beaded or the like, but not further manufactured :	
	A. Of coniferous species	100% *ad val.*
	B. Other	100% *ad val.*
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm ; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm.	100% *ad val.*
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets) ; inlaid wood and wood marquetry	195% *ad val*

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44.16	Cellular wood panels, whether or not faced with base metal ..	100% *ad val.*
44.17	"Improved" wood, in sheets, blocks or the like]	100% *ad val.*
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	120% *ad val.*
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	100% *ad val.*
44.20	Wooden picture frames, photograph frames, mirror frames and the like	160% *ad val.*
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	100% *ad val.*
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood other than staves falling within heading No. 44.08	100% *ad val.*
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	100% *ad val.*
44.24	Household utensils of wood	160% *ad val.*
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles ; boot and shoe lasts and trees, of wood	100% *ad val.*
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	40% *ad val.*
44.27	Standard lamps, table lamps and other lighting fittings, of wood ; articles of furniture, of wood, not falling within Chapter 94 ; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles of wood ; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood ; articles of wood for personal use or adornment, of a kind normally carreid in the pocket, in the handbag or on the person ; parts of the foregoing articles, of wood	160% *ad val.*
44.28	Other articles of wood	160% *ad val.*
45.01	Natural cork, unworked, crushed, granulated or ground ; waste cork	40% *ad val.*
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	70% *ad val.*
45.03	Articles of natural cork	85% *ad val.*
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork :	
	A. Agglomerated cork ; in blocks, slabs, sheets, rods and tubes	70% *ad val.*
	B. Articles of agglomerated cork	85% *ad val.*
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	85% *ad val.*
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens ; straw envelopes for bottles	85% *ad val.*
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape ; articles made up from goods falling within heading No. 46.01 or 46.02 ; articles of loofah	160% *ad val.*

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47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material :	
	A. Mechanical wood pulp	60% *ad val.*
	B. Pulp other than wood pulp	60% *ad val.*
	C. Chemical wood pulp, dissolving grades	60% *ad val.*
	D. Soda wood pulp and sulphate wood pulp, unbleached	60% *ad val.*
	E. Soda wood pulp and sulphate wood pulp, bleached (other than dissolving grades).	60% *ad val.*
	F. Sulphite wood pulp unbleached	60% *ad val.*
	G. Sulphite wood pulp bleached (other than dissolving grades)	60% *ad val.*
	H. Semi-chemical wood pulp	60% *ad val.*
47.02	Waste paper and paperboard ; scrap articles of paper or of paperboard, fit only for use in papermaking.	35% *ad val.*
	I. PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS	
48.01	Paper and paperboard (including cellulose wadding), machines made, in rolls or sheets :	
	A. Thin paper weighing not more than 32 grammes per square metre :	
	(*i*) Cigarette paper	40% *ad val.*
	(*ii*) Manifold and similar paper	55% *ad val.*
	(*iii*) Carbon tissue	55% *ad val.*
	(*iv*) Other	85% *ad val.*
	B. Printing and writing paper weighing more than 32 but not more than 220 grammes per square metre :	
	(*i*) Newsprint that is to say, paper in rolls or sheets, having a water absorbency when tested by the one-minute Cobb method of not less than 45 grammes per square metre-containing not less than 70 per cent of mechanical wood pulp and of weight not less than 48 or more than 63 grammes per square metre.	*Free.*
	(*ii*) Other	60% *ad val.* subject to a minimum of Rs. 1,500 per ton.
	C. Wrapping paper weighing more than 32 but not more than 220 grammes per square metre :	
	(*i*) Kraft paper	40% *ad val.*
	(*ii*) Other	85% *ad val.*
	D. Special purpose paper weighing more than 32 but not more than 220 grammes per square metre :	
	(*i*) Paper for backing abrasives	40% *ad val.*
	(*ii*) Paper for the manufacture of sensitised paper	40% *ad val.*
	(*iii*) Filter paper and other absorbent paper	55% *ad val.*
	(*iv*) Other	85% *ad val.*
	E. Paper and paperboard weighing more than 220 grammes per square metre :	
	(*i*) Filter paper and paper board ; blotting or absorbent paper and paper board.	55% *ad val.*
	(*ii*) Duplex, triplex and similar paper and paperboard consisting of several layers of different qualities of pulp pressed together.	40% *ad val.*
	(*iii*) Other	85% *ad val.*
	F. Other	85% *ad val.*

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48.02	Hand-made paper and paperboard :	
	A. Starch paper for the manufacture of torch cells	70% *ad val.*
	B. Other	120% *ad val.*
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets :	
	A. Grease proof paper ; glazed transparent paper	40% *ad val.*
	B. Other	85% *ad val.*
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	85% *ad val.*
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embosed or perforated, in rolls or sheets	85% *ad val.*
48.06	Paper and paperboard, ruled lined or squared, but not otherwise printed, in rolls or sheets	85% *ad val.*
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49) in rolls or sheets :	
	A. Impregnated paper and paperboard	40% *ad val.*
	B. Coated paper and paperboard :	
	(*i*) Carbon paper	85% *ad val.*
	(*ii*) Graphite paper	85% *ad val.*
	(*iii*) Tissue paper for the manufacture of stencils ..	55% *ad val.*
	(*iv*) Simplex, duplex and striplex paper for the manufacture of transfers.	55% *ad val.*
	(*v*) Other	120% *ad val.*
	C. Lithographed and microtinted cheque paper ..	100% *ad val.*
	D. Other	120% *ad val.*
48.08	Filter blocks, slabes and plates, of paper pulp	85% *ad val.*
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	100% *ad val.*
	II. PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD	
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes :	
	A. Cigarette paper for use in industrial machines	40% *ad val.*
	B. Other	120% *ad val.*
48.11	Wallpaper and lincrusta ; window transparencies of paper ..	120% *ad val.*
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	120% *ad val.*
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	85% *ad val.*

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48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards ; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	120% *ad val.*
48.15	Other paper and paperboard, cut to size or shape :	
	A. Note paper in boxes or packets	120% *ad val.*
	B. Cigarette paper	40% *ad val.*
	C. Other	85% *ad val.*
48.16	Boxes, bags and other packing containers, of paper or paperboard :	
	A. Paper bags imported by cement, fertilizers and gwargum manufacturing industry for packing these articles.	55% *ad val.*
	B. Other	100% *ad val.*
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	120% *ad val.*
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (looseleaf or other), file covers and other stationery of paper or paperboard ; sample and other albums and book covers, of paper or paperboard	120% *ad val.*
48.19	Paper or paperboard labels, whether or not printed or gummed	70% *ad val.*
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	70% *ad val.*
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding :	
	A. Cards for statistical machines ; recording dials and sheets and rolls for selfrecording apparatus ; beaming paper, cards for jacquard attachment and the like	70% *ad val.*
	B. Other	120% *ad val.*
49.01	Printed books, booklets, brochures, pamphlets and leaflets ..	*Free.*
49.02	Newspapers, journals and periodicals, whether or not illustrated	*Free.*
49.03	Children's picture books and painting books	*Free.*
49.04	Music, printed or in manuscript, whether or not bound or illustrated.	*Free.*
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed, printed globes (terrestrial or celestial)	*Free.*
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper ; manuscripts and typescripts	*Free.*
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined ; stamp impressed paper ; bank notes, stock, share and bond certificates and similar documents of title ; cheque books :	
	A. Stock, share, bond certificates and similar documents of title ; cheque books.	100% *ad val.*
	B. Other	*Free.*

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49.08	Transfers (decalcomanias)	85% *ad val.*
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	160% *ad val.*
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	160% *ad val.*
49.11	Other printed matter, including printed pictures and photographs :	
	A. Printed pictures and photographs :	
	(*i*) Wall pictures such as are ordinarily used for instructional purposes.	*Free.*
	(*ii*) Other	160% *ad val.*
	B. Other :	
	(*i*) Posters, pamphlets and other printed material intended for tourist propaganda purpose, provided they are issued by or under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency	*Free.*
	(*ii*) Trade catalogues and advertising circulars ; wall diagrams such as are ordinarily used for instructional purposes ; wall diagrams illustrative of natural science ; charts and schematic maps	*Free.*
	(*iii*) Other	160% *ad val.*
50.01	Silk-worm cocoons suitable for reeling	55% *ad val.*
50.02	Raw silk (not thrown)	70% *ad val.*
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags).	70% *ad val.*
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale.	85% *ad val.*
50.05	Yarn spun from silk waste other than noil, not put up for retail sale.	85% *ad val.*
50.06	Yarn spun from noils silk, not put up for retail sale... ..	85% *ad val.*
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale.	85% *ad val.*
50.08	Silk-worm gut ; imitation catgut of silk	40% *ad val.*
50.09	Woven fabrics of silk or of waste silk other than noil ..	235% *ad val.*
50.10	Woven fabrics of noil silk	235% *ad val.*
51.01	Yarn of man-made fibres (continuous) not put up for retail sale:	
	A. Of synthetic fibres :	
	(*i*) Nylon yarn of 3 plies or more of a weight not exceeding 1 g/m, certified by the Provincial Directorate of Fisheries, to have been imported for making fishing nets by persons engaged in the operation of fishing.	*Free.*
	(*ii*) Other	Rs. 18.72 per [illegible] 35% *ad val.*

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	B. Of regenerated fibres :	
	(*i*) Cuprammonium rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*ii*) Viscose rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iii*) Acetate rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iv*) Other	Rs. 18.72 per kg. + 35% *ad val.*
51.02	Monofil, strip (artificial staw and the like) and imitation catgut, of man-made fibre materials :	
	A. "Lurex" yarn or strip and similar products of a width not exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sanwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial materials on one or both sides	Rs. 44 per kg. + 35% *ad val.*
	B. Nylon monofilament of a diameter not less than 0.7 mm and not exceeding 1 mm and of a weight not less than 6.6 mgm/m.	47-1/2% *ad val.*
	C. Other	72-1/2% *ad val.*
51.03	Yarn of man-made fibres (continuous), put up for retail sale :	
	A. Of synthetic fibres :	
	(*i*) Nylon yarn of 3 plies or more of a weight not exceeding 1 g/m, certified by the Provincial Directorate of Fisheries to have been imported for making fishing nets by persons engaged in the operation of fishing.	*Free.*
	(*ii*) Other	Rs. 18.72 per kg. + 35% *ad val.*
	B. Of regenerated fibres :	
	(*i*) Cuprammonium rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*ii*) Viscose rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iii*) Acetate rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iv*) Other	Rs. 18.72 per kg. + 35% *ad val.*
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02 :	
	A. Tyre fabrics imported by the manufacturers of tyres	60% *ad val.*
	B. Karakuli cloth	60% *ad val.*
	C. Other	197-1/2% *ad val.*
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process :	
	A. Gold and silver thread	120% *ad val.*
	B. Other	195% *ad val.*
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	235% *ad val.*

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53.01	Sheep's or lambs' wool, not carded or combed :	
	A. Greasy or fleece washed	40% *ad val.*
	B. Other	40% *ad val.*
53.02	Other animal hair (fine or coarse), not carded or combed :	
	A. Fine hair	40% *ad val.*
	B. Coarse hair	40% *ad val.*
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	40% *ad val.*
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	40% *ad val.*
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed :	
	A. Wool and other animal hair, carded or combed, other than wool tops	40% *ad val.*
	B. Wool tops	40% *ad val.*
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale :	
	A. Woollen yarn upto and including 4 counts	*Free.*
	B. Other	70% *ad val.*
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale :	
	A. Worsted yarn upto and including 7 counts	*Free.*
	B. Other	70% *ad val.*
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	70% *ad val.*
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	70% *ad val.*
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale :	
	A. Knitting wool	100% *ad val.*
	B. Other	70% *ad val.*
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair :	
	A. Karakuli cloth	70% *ad val.*
	B. Other	120% *ad val.*
53.12	Woven fabrics of coarse animal hair other than horsehair ..	85% *ad val.*
53.13	Woven fabrics of horsehair	85% *ad val.*
54.01	Flax, raw or processed but not spun ; flax tow and waste (including pulled or garnetted rags)	40% *ad val.*
54.02	Ramie, raw or processed but not spun ; ramie noils and waste including pulled or garnetted rags)	40% *ad val.*

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54.03	Flax or ramie yarn, not put up for retail sale	55% *ad val.*
54.04	Flax or ramie yarn, put up for retail sale	55% *ad val.*
54.05	Woven fabrics of flax or of ramie	85% *ad val.*
55.01	Cotton, not carded or combed	Rs. 13.50 per kg. + 10% *ad val.*
55.02	Cotton linters	Rs. 1.80 per kg. + 10% *ad val.*
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed.	Rs. 1.80 per kg. + 10% *ad val.*
55.04	Cotton, carded or combed	Rs. 4.90 per kg. + 10% *ad val.*
55.05	Cotton yarn, not put up for retail sale	85% *ad val.*
55.06	Cotton yarn, put up for retail sale	85% *ad val.*
55.07	Cotton gauze :	
	A. Unbleached, not mercerised :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres	120% *ad val.*
	B. Other :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres	120% *ad val.*
	C. Cotton wrapping gauze 3-in. x 4-in. used in the manufacture of torch cells falling under sub-head A(ii) and B(ii).	85% *ad val.*
55.08	Terry towelling and similar terry fabrics, of cotton :	
	A. Unbleached, not mercerised :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres	120% *ad val.*
	B. Other :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres	120% *ad val.*
55.09	Other woven fabrics of cotton :	
	A. Unbleached, not mercerised :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres :	
	(*a*) Cotton umbrella grey cloth in pieces not more than 49 inches in width and not more than 100 yards in length, with edge borders 1/8-inch to 3/8 inch on both sides, a blank space from 3/4 inch to 1 inch or over after the edge border and a design border after the blank space ranging from 3/4 inch to 1 inch or over, the total breadth of the edge border, blank space and design border to be not under 2 inches. After the design border on both sides there shall be blank spaces not more than 20-1/2 inches each and a space not under 4 inches including two of the same design borders and a blank space of 1-1/2 inches to 2 inches or over the centre part of the cloth	70% *ad val.*

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	(*b*) Cotton tyre fabrics imported by the manufacturers of tyres	70% *ad val.*
	(*c*) Cotton ribbon fabrics for the manufacture of typewriter ribbon	40% *ad val.*
	(*d*) Other	120% *ad val.*
	B. Other :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres :	
	(*a*) Cotton umbrella cloth dyed fast black, not more than 22 inches in width, with edge border 1/8 inch to 1-1/2 inches on one side or both sides. Blank space after the edge border or the edge from 3/4 inch to 1 inch or over. Design border or borders after the blank space to range from 3/4 inch to 1 inch or 1-1/4 inch. Total breadth of edge border, blank space and border design to be not under 2 inches	70% *ad val.*
	(*b*) Fushing interlining material (textile material for stiffening cuffs and collars) if imported by authorised manufacturers of garments	85% *ad val.*
	C. Other	120% *ad val.*
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning :	
	A. Synthetic fibres	97-1/2% *ad val.*
	B. Regenerated fibres	97-1/2% *ad val.*
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous) :	
	A. Of synthetic fibres	97-1/2% *ad val.*
	B. Of regenerated fibres	97-1/2% *ad val.*
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	97-1/2% *ad val.*
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning :	
	A. Synthetic fibres	97-1/2% *ad val.*
	B. Regenerated fibres	97-1/2% *ad val.*
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale :	
	A. Of synthetic fibres	Rs. 18.72 per kg. + 35% *ad val.*
	B. Of regenerated fibres :	
	(*i*) Cuprammonium rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*ii*) Viscose rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iii*) Acetate rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iv*) Other	Rs. 18.72 per kg. + 35% *ad val.*

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56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale :	
	A. Of synthetic fibres	Rs. 18.72 per kg. + 35% *ad val.*
	B. Of regenerated fibres :	
	(*i*) Cuprammonium rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*ii*) Viscose rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iii*) Acetate rayon	Rs. 14.33 per kg. + 35% *ad val.*
	(*iv*) Other	Rs. 18.72 per kg. + 35% *ad val.*
56.07	Woven fabrics of man-made fibres (discontinuous or waste) :	
	A. Karakuli cloth	60% *ad val.*
	B. Other	197-1/2% *ad val.*
57.01	True hemp ("cannabis sativa"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	55% *ad val.*
57.02	Manila hemp (abaca) ("Musa textiles"), raw or processed but not spun ; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	55% *ad val.*
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun ; tow and waste thereof (including pulled or garnetted rags or ropes)	*Free.*
57.04	Other vegetable textile fibres, raw or processed but not spun ; waste of such fibres (including pulled or garnetted rags or ropes):	
	A. Sisal and other fibres of the agave family and waste of such fibrer	*Free.*
	B. Other	*Free.*
57.05	Yarn of true hemp	70% *ad val.*
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	40% *ad val.*
57.07	Yarn of other vegetable textile bast fibres	70% *ad val.*
57.08	Paper yarn	70% *ad val.*
57.09	Woven fabrics of true hemp	85% *ad val.*
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	85% *ad val.*
57.11	Woven fabrics of other vegetable textile fibres	85% *ad val.*
57.12	Woven fabrics of paper yarn	85% *ad val.*
58.01	Carpets, carpeting and rugs, knotted (made up or not) :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*

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58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem" "Schumacks" and "Karamanie" rugs and the like (made up or not) :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Coir mats and matting	85% *ad val.*
	C. Other	120% *ad val.*
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
58.04	Woven pile fabrics and chenille fabrics (other than tery towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05) :	
	A. Of cotton :	
	(*i*) Containing silk or man-made fibres	195% *ad val.*
	(*ii*) Not containing silk or man-made fibres	120% *ad val.*
	B. of silk	235% *ad val.*
	C. Of wool or of fine animal hair	120% *ad val.*
	D. Of man-made fibres :	
	(*i*) Of synthetic fibres	235% *ad val.*
	(*ii*) Of regenerated fibres	235% *ad val.*
	E. Other	120% *ad val.*
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 :	
	A. Of silk or of man-made fibres	120% *ad val.*
	B. Other :	
	(*i*) Cotton ribbon fabrics for the manufacture of typewriter ribbons	40% *ad val.*
	(*ii*) Other	85% *ad val.*
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	85% *ad val.*
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metalised yarn of heading No. 52.01 and gimped horsehair yarn) ; braids and ornamental trimmings in the piece; tassels, pompons and the like :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain :	
	A. Of silk or of man-made fibres	235% *ad val.*
	B. Other	120% *ad val.*

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58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured: hand or mechanically made lace, in the piece, in strips or in motifs:	
	A. Fabrics :	
	(*i*) Of silk or of man-made fibres	235% *ad val.*
	(*ii*) Other	120% *ad val.*
	B. Other:	
	(*i*) Of silk or of man-made fibres	195% *ad val.*
	(*ii*) Other :	120% *ad val.*
58.10	Embroidery, in the piece, in strips or in motifs :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
59.01	Wadding and articles of wadding ; textile flock and dust and mill neps	70% *ad val.*
59.02	Felt and articles of felt, whether or not impregnated or coated ..	85% *ad val.*
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	85% *ad val.*
59.04	Twine, cordage, ropes and cables, plaited or not :	
	A. Nylon twine	40% *ad val*
	B. Other	85% *ad val.*
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope	85% *ad val.*
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics ...	85% *ad val.*
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like ; tracing cloth ; prepared painting canvas ; buckram and similar fabrics for hat foundations and similar uses	70% *ad val.*
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials :	
	A. Book-binding cloth	70% *ad val.*
	B. Other	85% *ad val.*
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil :	
	A. Book-binding cloth	70% *ad val.*
	B. Other	85% *ad val.*
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings ; floor coverings consisting of a coating applied on a textile base, cut to shape or not	85% *ad val.*
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	85% *ad val.*

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59.12	Textile fabrics otherwise impregnated or coated ; painted canvas being theatrical scenery, studio backcloths or the like	85% *ad val.*
59.13	Elastic fabrics and trimmings (other than, knitted or crocheted goods) consisting of textile materials combined with rubber threads	85% *ad val.*
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like ; tubular knitted gasmantle fabric and incandescent gasmantles	70% *ad val.*
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	70% *ad val.*
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	70% *ad val.*
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	70% *ad val.*
60.01	Knitted or crocheted fabrics, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	235% *ad val.*
	B. Other	120% *ad val.*
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted not elastic nor rubberised :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic kneecaps and elastic stockings)	The duties applicable to headings No. 60.01 to 60.05.
61.01	Men's and boys' outer garments :	
	A. Of rubberised, oiled and similar waterproof materials	120% *ad val.*
	B. Other :	
	(*i*) Of silk or of man-made fibres	235% *ad val.*
	(*ii*) Other	120% *ad val.*
61.02	Women's, girls' and infants' outer garments :	
	A. Of rubberised, oiled and similar waterproof materials	120% *ad val.*

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	B. Other :	
	(*i*) Of silk or of man-made fibres	235% *ad val.*
	(*ii*) Other	120% *ad val.*
61.03	Men's and boys' under garments including collars, shirt fronts and cuffs :	
	A. Of silk or of man-made fibres	235% *ad val.*
	B. Other	120% *ad val.*
61.04	Women's, girls' and infants' under garments :	
	A. Of silk or of man-made fibres	235% *ad val.*
	B. Other	120% *ad val.*
61.05	Handkerchiefs :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
61.06	Shawls, scarves, mufflers, mantillas, veils and the like :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
61.07	Ties, bow ties and cravats :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
61.08	Collars, tuckers, fallals, bodies-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
61.09	Corsets, corset-belts, suspender-belts, brassiers, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets) :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*

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62.01	Travelling rugs and blankets :	
	A. Of silk or of man-made fibres	195% *ad val.*
	B. Other	120% *ad val.*
62.02	Bed linen, table linen, toilet lineen and kitchen linen ; curtains and other furnishing articles :	
	A. Of silk or of man-made fibres	235% *ad val.*
	B. Other	120% *ad val.*
62.03	Sacks and bags, of a kind used for the packing of goods	85% *ad val.*
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods.	70% *ad val.*
62.05	Other made up textile articles (including dress patterns) :	
	A. Of silk or of man-made fibres	235% *ad val.*
	B. Other	120% *ad val.*
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings :	
	A. Clothing and clothing accessories :	
	(*i*) Of silk or of man-made fibres	235% *ad val.*
	(*ii*) Second-hand clothing and clothing accessories falling under sub head "A"	35% *ad val.*
	(*iii*) Other	85% *ad val.*
	B. Other	85% *ad val.*
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	70% *ad val.*
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	120% *ad val.*
64.02	Footwear with outer soles of leather or composition leather ; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material	120% *ad val.*
64.03	Footwear with outer soles of wood or cork	120% *ad val.*
64.04	Footwear with outer soles of other materials	120% *ad val.*
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any materials except metal	85% *ad val.*
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	85% *ad val.*
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims ; plan teaux and manchons, (including slit manchons), of felt	85% *ad val.*
65.02	Hat-shapes, platted or made from plaited or other strips of any material, neither blocked to shape nor with made brims	85% *ad val.*

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65.03	Felt hats and other felt headgear, being headgear made from the felthoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	120% *ad val.*
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	120% *ad val.*
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	120% *ad val.*
65.06	Other headgear, whether or not lined or trimmed	120% *ad val.*
65.07	Head-bands, linings, covers, hat foundations, hat frames including spring frames for opera hats), peaks and chinstraps, for headgear	85% *ad val.*
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	120% *ad val.*
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	160% *ad val.*
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	85% *ad val.*
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quils and scapes)	120% *ad val.*
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	160% *ad val.*
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	100% *ad val.*
67.04	Wigs, false beards, eyebrows and eye lashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	160% *ad val.*
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	160% *ad val.*
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	*Free.*
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69	100% *ad val.*
68.03	Worked slate and articles of slate, including articles of agglomerated slate	100% *ad val.*
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without sores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:	
	A. Grinding wheels:	
	(*i*) Of 24 inches or less in diameter	100% *ad val.*
	(*ii*) Other	40% *ad val.*
	B. Other	55% *ad val.*

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68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	85% *ad val.*
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paper-board or of other materials, whether or not cut to shape or sewn or otherwise made up	85% *ad val.*
68.07	Slag wool, rock wool and similar mineral wools ; exfoliated bermiculite, expanded clays, foamed slag and similar expanded mineral materials ; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69	85% *ad val.*
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	100% *ad val.*
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	100% *ad val.*
68.10	Articles of plastering material	100% *ad val.*
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	100% *ad val.*
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	100% *ad val.*
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric ; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14 ; mixtures with a basis of asbestos and mixtures with a basis of asbestos magnesium carbonate, and articles of such mixtures	100% *ad val.*
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials :	
	A. For automotive vehicles	115% *ad val.*
	B. Other	85% *ad val.*
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	55% *ad val.*
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included :	
	A. Of carbon or graphite	85% *ad val.*
	B. Other	100% *ad val.*
	I. HEAT-INSULATING AND REFRACTORY GOODS	
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossile meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	55% *ad val.*
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	55% *ad val.*
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	55% *ad val.*

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	II. OTHER CERAMIC PRODUCTS	
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	120% *ad val.*
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	120% *ad val.*
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	120% *ad val.*
69.07	Unglazed setts, flags and paving, hearth and wall tiles	120% *ad val.*
69.08	Glazed setts, flags and paving, hearth and wall tiles	120% *ad val.*
69.09	Laboratory, chemical or industrialwares ; troughs, tubs and similar receptacles of a kind used in agriculture ; pots, jars, and similar articles of a kind commonly used for the conveyance or packing of goods	55% *ad val.*
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	120% *ad val.*
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	120% *ad val.*
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	120% *ad val.*
69.13	Statuettes and other ornaments, and articles of personal adornment ; articles of furniture	160% *ad val.*
69.14	Other articles	160% *ad val.*
70.01	Waste glass (cullet) ; glass in the mass (excluding optical glass)	40% *ad val.*
70.02	Glass of the variety known as " enamel " glass, in the mass, rods and tubes	55% *ad val.*
70.03	Glass in balls, rods and tubes unworked (not being optical glass) :	
	A. Glass tubings and rods for the manufacture of electric lamps	40% *ad val.*
	B. Neutral glass tubings for the manufacture of ampoules	*Free.*
	C. Other	45% *ad val.*
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	100% *ad val.*
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	100% *ad val.*
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	100% *ad val.*
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished ; multiple-walled insulating glass ; leaded lights and the like :	
	A. Leaded lights and the like	120% *ad val.*
	B. Other	100% *ad val.*
70.08	Safety glass consisting of toughened or laminated glass, shaped or not :	

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	A. For automotive vehicles	130% *ad val.*
	B. Other	130% *ad val.*
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed :	
	A. For automotive vehicles	150% *ad val.*
	B. Other	150% *ad val.*
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods ; stoppers and other closures, of glass	70% *ad val.*
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	70% *ad val.*
70.12	Glass inners for vacuum flasks or for other vacuum vessels	85% *ad val.*
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	120% *ad val.*
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass :	
	A. Glass globes and chimneys for hurricane lanterns	85% *ad val.*
	B. Other	120% *ad val.*
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like ; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	70% *ad val.*
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building ; multi-cellular glass in blocks, slabs, plates, panels and similar forms	120% *ad val.*
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated ; glass ampoules :	
	A. Glass ampoules	*Free.*
	B. Other	*Free.*
70.18	Optical glass and elements of optical glass, other than optically worked elements ; blanks for corrective spectacle lenses	35% *ad val.*
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom ; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes ; artificial eyes, of glass, including those for toys but excluding those for wear by humans ; ornaments and other fancy articles of lamp-worked glass ; glass grains (ballotini) :	
	A. Glass beads, imitation pearls, imitation precious stones, fragments and chippings, and similar fancy or decorative glass, smallwares and articles of glassware made therefrom ; artificial eyes of glass, including those for toys but excluding those for wear by humans	70% *ad val.*
	B. Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes	70% *ad val.*
	C. Other	120% *ad val.*

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70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom :	
	A. Yarns	85% *ad val.*
	B. Fabrics	120% *ad val.*
	C. Other :	
	(*i*) Glass fibre and chopped strand glass fibre mat	85% *ad val.*
	(*ii*) Other	120% *ad val.*
70.21	Other articles of glass	120% *ad val.*
	I. PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES	
71.01	Pearls, unworked or worked, but not mountd, set or strung (except ungraded pearls temporarily strung for convenience of transport) :	
	A. Unworked	80% *ad val.*
	B. Worked but not set	100% *ad val.*
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones, temporarily strung for convenience of transport) :	
	A. Industrial diamonds	70% *ad val.*
	B. Diamonds other than industrial diamonds :	
	(*i*) Not cut or otherwise worked	80% *ad val.*
	(*ii*) Cut or otherwise worked	100% *ad val.*
	C. Other :	
	(*i*) Not cut or otherwise worked	80% *ad val.*
	(*ii*) Cut or otherwise worked	100% *ad val.*
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) :	
	A. Industrial diamonds	70% *ad val.*
	B. Other :	
	(*i*) Not cut or otherwise worked	80% *ad val.*
	(*ii*) Cut or otherwise worked	100% *ad val.*
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	80% *ad val.*
	II. PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED	
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured :	
	A. Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling	100% *ad val.*
	B. Other :	
	(*i*) Silver thread	120% *ad val.*
	(*ii*) Other	150% *ad val.*
71.06	Rolled silver, unworked or semi-manufactured	80% *ad val.*

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71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured :	
	A. Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.	100% *ad val.*
	B. Other :	
	(*i*) Gold thread	120% *ad val.*
	(*ii*) Other	150% *ad val.*
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	80% *ad val.*
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	80% *ad val.*
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	80% *ad val.*
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal	80% *ad val.*
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	160% *ad val.*
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof of precious metal or rolled precious metal, other than goods falling within heading No. 71.12.	160% *ad val.*
71.14	Other articles of precious metal or rolled precious metal:	
	A. Articles of personal use and adornment	160% *ad val.*
	B. Other	100% *ad val.*
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	160% *ad val.*
71.16	Imitation jewellery	160% *ad val.*
72.01	Coin :	
	A. Base metal	70% *ad val.*
	B. Other	The rate applicable to the bullion of the metal of which the coin is made.
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms :	
	A. Spiegeleisen	30% *ad val.*
	B. Other	30% *ad val.*
73.02	Ferro-alloys :	
	A. Ferro-manganese	30% *ad val.*
	B. Other	30% *ad val.*
73.03	Waste and scrap metal of iron or steel	30% *ad val.*
73.04	Shot and angular grit, of iron or steel, whether or not graded ; wire pellets of iron or steel	30 % *ad val.*

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73.05	Iron or steel powders ; sponge iron or steel :	
	A. Iron or steel powders	30% *ad val.*
	B. Sponge iron or steel	30% *ad val.*
73.06	Puddled bars and pilings ; ingots, blocks, lumps and similar forms, of iron or steel :	
	A. Puddled bars and pilings ; blocks, lumps and similar forms	40% *ad val.*
	B. Ingots	40% *ad val.*
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel ; pieces roughly shaped by forging, of iron or steel	40% *ad val.*
73.08	Iron or steel coils for re-rolling	40% *ad val.*
73.09	Universal plates of iron or steel :	
	A. Cast iron plates	60% *ad val.*
	B. Other	60% *ad val.*
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision made) ; hollow mining drill steel :	
	A. Wire rod	60% *ad val.*
	B. Other :	
	(*i*) Bars and rods of 3in. or less in diameter	60% *ad val.*
	(*ii*) Other	60% *ad val.*
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished ; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements :	
	A. Angles, shapes and sections 80 mm or more ; sheet piling :	
	(*i*) Sheet piling	60% *ad val.*
	(*ii*) Angles up to 4in. × 4in. × 1/2in. Tees up to 3in. × 3in. × 3/8in. Flats up to 4in. × 3/4in. Joists and beams upto 7-1/2in. × 4in. and Channel upto 6-1/4in. × 3in. × 3/8in.	60% *ad val.*
	(*iii*) Other	60% *ad val.*
	B. Other	60% *ad val.*
73.12	Hoop and strip, of iron or steel, hot-rolled or cold rolled :	
	A. Hoop and strip ; the following sizes :	
	(*a*) Cold-rolled 26 g×1/2in.	60% *ad val.*
	(*b*) Hot-rolled :	
	(*i*) 20 g×3/4in.	60% *ad val.*
	(*ii*) 19 g×3/4in.	
	(*iii*) 18 g × 3/4in.	
	(*iv*) 16 g×1in.	
	B. Other	60% *ad val.*
73.13	Sheets and plates, of iron or steel, hot-rolled or cold rolled :	
	A. Cast iron plates	60% *ad val.*
	B. Other	60% *ad val.*

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73.14	Iron or steel wire, whether or not coated, but not insulated :	
	A. Of 22 SWG or thicker than this	60 % *ad val.*
	B. Other	60 % *ad val.*
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14 :	
	A. Puddled bars and pilings ; ingots, blocks, lumps and similar forms	50 % *ad val.*
	B. Blooms and billets, slabs and sheet bars (including tinplate bars) ; pieces roughly shaped by forging ; coils for re-rolling	50 % *ad val.*
	C. Universal plates ; sheets and plates, wire rod ; other bars and rods	60 % *ad val.*
	D. Other	60 % *ad val.*
73.16	Railway and tramway track construction material of iron or steel, the following : rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails :	
	A. Rails	40 % *ad val.*
	B. Other	40 % *ad val.*
73.17	Tubes and pipes, of cast iron	70 % *ad val.*
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits :	
	A. G.I. pipes, tubes and blanks thereof	115 % *ad val.*
	B. Other	70 % *ad val.*
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	70 % *ad val.*
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel :	
	A. Tube and pipe fittings of iron or steel excluding of cast iron, of a kind used solely or principally with tubes or pipes of an internal diameter exceeding 6 inches or of an internal cross-sectional area exceeding that of a tube of an internal diameter of 6 inches	70 % *ad val.*
	B. Other	70 % *ad val.*
73.21	Structures and parts of structures (for example, hangers and other buildings, bridges and bridge sections, lock gates, towers, lattice masts, roofs, roofing frame works, door and window pillars and columns) of iron or steel ; plates, strip, rods, angles, shapes, sections tubes and the like, prepared for use in structures, of iron or steel	80 % *ad val.*
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	80 % *ad val.*
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	80 % *ad val*

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73.24	Containers, of iron or steel, for compressed or liquefied gas	80% *ad val.*
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	80% *ad val.*
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	80% *ad val.*
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	80% *ad val*
73.28	Expanded metal, of iron or steel	80% *ad val.*
73.29	Chain and parts thereof, of iron or steel	80% *ad val.*
73.30	Anchors and grapnels and parts thereof, of iron or steel	80% *ad val.*
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper :	
	A. Protector studs ; round hob nails	80% *ad val.*
	B. Other	80% *ad val.*
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped and screws (including screw hooks and screw rings), of iron or steel ; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	80% *ad val.*
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel :	
	A. Blanks	80% *ad val.*
	B. Other	80% *ad val.*
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel :	
	A. Hairpins, curling pins and curling grips	80% *ad val.*
	B. Other	80 % *ad val.*
73.35	Springs and leaves for springs, of iron or steel :	
	A. Upholstery and mattress wire springs	80% *ad val.*
	B. Other :	
	(*i*) Chassis springs and leaves therefor for automotive vehicles	80% *ad val.*
	(*ii*) Other	80% *ad val.*
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	110% *ad val.*

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73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel ; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	110% *ad val.*
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel :	
	A. Domestic articles and part thereof :	
	(*i*) Aircraft galley and kitchen equipment	*Free.*
	(*ii*) Other	110% *ad val.*
	B. Sanitary ware for indoor use and parts thereof :	
	(*i*) Stainless steel sinks and chromium plated sanitary wares	110% *ad val.*
	(*ii*) Other	110% *ad val.*
73.39	Iron or steel wood ; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	80% *ad val.*
73.40	Other articles of iron or steel :	
	A. Castings or forgings in the rough state	40% *ad val.*
	B. Reservoirs etc., of a capacity of 300 litres or less	80% *ad val.*
	C. Other :	
	(*i*) Steel balls of 1 mm diameter for the manufacture of ball point pens.	40% *ad val.*
	(*ii*) Bead wires for cycle tyres	50% *ad val.*
	(*iii*) Steel belt-lacing	80% *ad val.*
	(*iv*) Other	110% *ad val.*
74.01	Copper matte ; unwrought copper (refined or not) ; copper waste and scrap :	
	A. Copper matts	30% *ad val.*
	B. Copper waste and scrap	30% *ad val.*
	C. Unrefined copper	30% *ad val.*
	D. Refined copper	30% *ad val.*
74.02	Master alloys	30% *ad val.*
74.03	Wrought bars, rods, angles, shapes and sections, of copper ; copper wire :	
	A. Copper wire	60% *ad val.*
	B. Other	60% *ad val.*
74.04	Wrought plates, sheets and strip, of copper	60% *ad val.*
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.	60% *ad val.*

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74.06	Copper powders and flakes	60% *ad val.*
74.07	Tubes and pipes and blanks therefor, of copper ; hollow bars of copper :	
	A. Tubes and pipes and blanks therefor, of copper ; hollow bars of copper excluding chromium plated or wholly of brass	70% *ad val.*
	B. Other	70% *ad val.*
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper :	
	A. Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper excluding chromium plated or wholly of brass	70% *ad val.*
	B. Other	70% *ad val.*
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	80% *ad val.*
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	80% *ad val.*
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	80% *ad val.*
74.12	Expanded metal, of copper	80% *ad val.*
74.13	Chain and parts thereof, of copper	80% *ad val.*
74.14	Nails, tacks, staples, hooknails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	80% *ad val.*
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper ; rivets, cotters, cotter-pins, washers and spring washers, of copper	80% *ad val.*
74.16	Springs, of copper	80% *ad val.*
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	110% *ad val.*
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper	110% *ad val.*
74.19	Other articles of copper :	
	A. Needles and pins :	
	(*i*) Hairpins, curling pins and curling grips	80% *ad val.*
	(*ii*) Other	80% *ad val.*
	B. Doors, window frames and other structural parts	80% *ad val.*
	C. Containers for the conveyance or packing of goods	80% *ad val.*
	D. Other articles :	
	(*i*) Castings or forgings in the rough state	70% *ad val.*
	(*ii*) Other ;	
	(*a*) Brass ferrules for lead pencils	80% *ad val.*
	(*b*) Other	110% *ad val.*

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75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy ; unwrought nickel (excluding electro-plating anodes) ; nickel waste and scrap :	
	A. Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy.	30% *ad val.*
	B. Nickel waste and scrap	30% *ad val.*
	C. Unwrought nickel	30% *ad val.*
75.02	Wrought bars, rods, angles, shapes and sections, of nickel ; nickel wire :	
	A. Nickel wire	60% *ad val.*
	B. Other	60% *ad val.*
75.03	Wrought plates, sheets and strip, of nickel ; nickel foil ; nickel powders and flakes.	60% *ad val.*
75.04	Tubes and pipes and blanks therefor, of nickel ; hollow bars, and tube and pipe fittings (for example, joints, elbow, sockets and flanges), of nickel	70% *ad val.*
75.05	Electro-plaiting anodes, of nickel, wrought or unwrought, including those produced by electrolysis	50% *ad val.*
75.06	Other articles of nickel :	
	A. Castings or forgings in the rough state	70% *ad val.*
	B. Other	110% *ad val.*
76.01	Unwrought aluminium ; aluminium waste and scrap :	
	A. Aluminium waste and scrap	30% *ad val.*
	B. Unwrought aluminium	30% *ad val.*
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium ; aluminium wire :	
	A. Aluminium wire	60% *ad val.*
	B. Other	60% *ad val.*
76.03	Wrought plates, sheets and strip of aluminium	60% *ad val.*
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm :	
	A. Aluminium foil paper backed	70% *ad val.*
	B. Other	70% *ad val.*
76.05	Aluminium powders and flakes	70% *ad val.*
76.06	Tubes and pipes and blanks therefore, of aluminium ; hollow bars of aluminium	70% *ad val*
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges) of aluminium	70% *ad val.*
76.08	Structures and parts of Structures (for example, hangars and other, buildings, bridges and bridge-sections, towers, lattice masts roofs, roofing frameworks, door and window frames,	80% *ad val.*

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	balustrades, pillars and columns), of aluminium ; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures of aluminium	80% *ad val.*
76.09	Reservoirs, tanks, vats and similar containers, for any materials (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	80% *ad val.*
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	80% *ad val.*
76.11	Containers, of aluminium, for compressed or liquefied gas ..	80% *ad val.*
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	80% *ad val.*
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials of aluminium wire	80% *ad val.*
76.14	Expanded metal, of aluminium	80% *ad val.*
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium.	110% *ad val.*
76.16	Other aritcles of aluminium :	
	A. Nails, bolts, nuts washers, rivets, screws and similar articles	80% *ad val.*
	B. Needles and pins :	
	(*i*) Hair and curling pins and curling grips	80% *ad val.*
	(*ii*) Other	80% *ad val.*
	C. Other articles :	
	(*i*) Castings or forgings of aluminium in the rought state.	70% *ad val.*
	(*ii*) Other :	
	(*a*) Aluminium slugs, round, other than those falling within heading No. 76.03	70% *ad val.*
	(*b*) Other	110% *ad val.*
77.01	Unwrought magnesium ; magnesium waste (excluding shavings of uniform size) and scrap :	
	A. Magnesium waste and scrap	30% *ad val.*
	B. Unwrought magnesium	30% *ad val.*
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium ; magnesium wire ; wrought plates, sheets and strip, of magnesium ; magnesium foil ; raspings and shavings of uniform size, powders and flakes, of magnesium ;tubes and pipes and blanks therefor of magnesium ; hollow bars of magnesium :	
	A. Tubes and pipes ; foil; hollow bars	70% *ad val.*
	B. Other	70% *ad val.*
77.03	Other articles of magnesium	110% *ad val.*

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77.04	Beryllium, unwrought or Wrought, and articles of beryllium :	
	A. Unwrought ; scrap and waste	30% *ad val.*
	B. Wrought	70% *ad val.*
	C. Articles of beryllium	110% *ad val.*
78.01	Unwrought lead (including argentiferous lead) ; lead waste and scrap :	
	A. Lead waste and scrap	30% *ad val.*
	B. Unwrought lead	30% *ad val.*
78.02	Wrought bars, rods, angles, shapes and sections, of lead ; lead wire	60% *ad val.*
78.03	Wrought plates, sheets and strip, of lead	60% *ad val.*
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight excluding any backing) not exceeding, 1,700 g/m^2, lead powders and flakes.	70% *ad val.*
78.05	Tubes and pipes and blanks therefor, of lead ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	70% *ad val.*
78.06	Other articles of lead :	
	A. Containers for transport and storage	80% *ad val.*
	B. Sanitary articles and parts thereof	110% *ad val.*
	C. Other articles :	
	(*i*) Castings or forgings in the rough state	70% *ad val.*
	(*ii*) Other	110% *ad val.*
79.01	Unwrought zinc ; zinc waste and scrap :	
	A. Zinc waste and scrap	30% *ad val.*
	B. Unwrought zinc	30% *ad val.*
79.02	Wrought bars, rods, angles, shapes and sections, of zinc ; zinc wire.	60% *ad val.*
79.03	Wrought plates ; sheets and strip, of zinc ; zinc foil ; zinc powders and flakes :	
	A. Zinc foil	60% *ad val.*
	B. Zinc dust (blue powder)	60% *ad val.*
	C. Other	60% *ad val.*
79.04	Tubes and pipes and blanks therefor, of zinc ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	70% *ad val.*
79.05	Gutters, roof capping, skylight frames and other fabricated building components, of zinc	80% *ad val.*
79.06	Other articles of zinc :	
	A. Nails, bolts, nuts, washers, rivets, screws, and similar articles	80% *ad val.*
	B. Household utensils ; sanitary articles and parts thereof..	110% *ad val.*
	C. Containers for transport and storage	80% *ad val.*
	D. Other articles :	
	(*i*) Castings or forgings in the rough state	70% *ad val.*
	(*ii*) Other	110% *ad val.*

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80.01	Unwrought tin ; tin waste and scrap :	
	A. Tin waste and scrap	30% *ad val.*
	B. Unwrought tin	30% *ad val.*
80.02	Wrought bars, rods, angles, shapes and sections, of tin ; tin wire	60% *ad val.*
80.03	Wrought plates, sheets and strip, of tin	60% *ad val.*
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1kg. /m2; tin powders and flakes	60% *ad val.*
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	70% *ad val.*
80.06	Other articles of tin :	
	A. Castings or forgings in the rough state	70% *ad val.*
	B. Other	110% *ad val.*
81.01	Tungsten (wolfram), unwrought or wrought and articles thereof :	
	A. Unwrought	30% *ad val.*
	B. Wrought	60% *ad val.*
81.02	Molybdenum, unwrought or wrought and aticles thereof :	
	A. Unwrought	30% *ad val.*
	B. Wrought	60% *ad val.*
81.03	Tantalum, unwrought or wrought and articles thereof :	
	A. Unwrought	30% *ad val.*
	B. Wrought	60% *ad val.*
81.04	Other base metals, unwrought or wrought and articles thereof ; cermets, unwrought or wrought and articles thereof :	
	A. Unwrought	30% *ad val.*
	B. Wrought	60% *ad val.*
82.01	Hand tools, the following : spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools, other tools of a kind wedges and agriculture, horticulture or forestry :	
	A. Hoes	85% *ad val.*
	B. Other	40% *ad val.*
82.02	Saws non-mechanical and blades for hand or machine saws (including toothless saw blades):	
	A. Saws, hacksaw blades and handsaw blades	85% *ad val.*
	B. Other	55% *ad val.*

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82.03	Hand tools, the following : pliers (including cutting pliers, tweezers, tinmens' snips, belt croppers and the like; perforating punches; pipe cutters ; spanners and wrenches (but not including tap wrenches); riles and rasps	55% *ad val.*
82.04	Hand tools, including glaziers, diamonds, not falling within any other heading of this Chapter ; blow lamps, anvils ; vices and clamps, other than accessories for, and parts of, machine tools ; portable forges ; grinding wheels with frame works (hand or pedal operated):	
	A. Grinding wheels with frame works	85% *ad val.*
	B. Other	55% *ad val.*
82.05	Interchangeable tools for hand tools, for machine tools or for poweroperated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screwdriving) including dies for wire drawing, extrusion dies for metal, and rock drilling bits :	
	A. Twist drills paralleled shank, of sizes 0.75 mm to 15mm.	85% *ad val.*
	B. Other	55% *ad val.*
82.06	Knives and cutting blades, for machines or for mechanical appliances	55 %*ad val.*
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	55% *ad val.*
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	160% *ad val.*
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06 :	
	A. Table and kitchen knives	160% *ad val.*
	B. Other	85% *ad val.*
82.10	Knife blades	85% *ad val.*
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips) :	
	A. Blanks of safety razor blades	45% *ad val.*
	B. Other	120% *ad val.*
82.12	Scissors (including tailors' shears) and blades therefor ..	120% *ad val.*
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	160% *ad val.*
82.14	Spoons, forks, fish-eaters, butterknives, ladles and similar kitchen or tableware	160% *ad val.*
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	85% *ad val.*
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal, frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metals ; keys for any of the foregoing articles, of base metal	120% *ad val.*

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83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	120% *ad val.*
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	100% *ad val.*
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	100% *ad val.*
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	100 % *ad val.*
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	120% *ad val.*
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps and other articles falling within Chapter 85 except Heading No. 85.22);	
	A. Hurricane lanterns	85% *ad val.*
	B. Other	120% *ad val.*
83.08	Flexible tubing and piping of base metal	40% *ad val.*
83.09	Clasps, frames with clasps for handbags and the like, buckets, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods, tubular rivets and bifurcated rivets, of base metal	70% *ad val.*
83.10	Beads and spangles of base metel	70% *ad val.*
83.11	Bells and gongs, non-electric, of base metal, and parts thereof, of base metal	160% *ad val.*
83.12	Photograph, picture and similar frames, of base metal, mirrors of base metal	160% *ad val.*
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories of base metal	70% *ad val.*
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	160% *ad val.*
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	70% *ad val.*
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers :	
	A. Imported for the use of Pakistan International Airlines	*Free.*
	B. Other	30% *ad val.*
84.02	Auxiliary plant for use with boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units.	30% *ad val.*

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84.03	Producer gas and water gas generators with or without purifiers ; acetylene gas generators (water process) and similar gas generators, with or without purifiers	30% *ad val.*
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	30% *ad val.*
84.05	Steam and other vopour power units, not incorporating boilers	30% *ad val.*
84.06	Internal combustion piston engines :	
	A. Complete engines :	
	(*i*) for aircraft	30% *ad val.*
	(*ii*) for automotive vehicles	The rate applicable to the vehicle in which the engine would be fitted.
	(*iii*) Other :	
	(*a*) Horizontal slow speed oil engines up to and including 50 horse power and high speed oil engines up to and including 20 horse power	85% *ad val.*
	(*b*) Other	30% *ad val.*
	B. Parts of engines :	
	(*i*) for aircraft	30% *ad val.*
	(*ii*) Other :	
	(*a*) Parts of horizontal slow speed oil engines upto and including 50 horse power and high speed oil engines upto and including 20 horse power	85% *ad val.*
	(*b*) Parts of engines for automotive vehicles	100% *ad val.*
	(*c*) Parts and accessories of tractors	25% *ad val.*
	(*d*) Other	30% *ad val.*
	C. Aircraft engines and parts, imported for the use of Pakistan International Airlines	*Free.*
84.07	Hydraulic engines and motors (including water wheels and water turbines)	30% *ad val.*
84.08	Other engines and motors :	
	A. Aircraft engines	30% *ad val.*
	B. Gas turbines other than for aircraft	30% *ad val.*
	C. Aircraft engines and parts imported for the use of Pakistan International Airlines	*Free.*
	D. Other :	
	(*i*) Spring operated and weight operated motors	85% *ad val.*
	(*ii*) Other	30% *ad val.*
84.09	Mechanically propelled road rollers	30% *ad val.*
84.10	Pumps (including motors pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds :	

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	A. Fuel delivery pumps equipped with a measuring device and a self contained electric motor of the kind used in filling stations ; centrifugal pumps of flange connection suction and delivery sizes upto and including 8 in. into 8 in, (excluding pumps for automotives vehicles) and Deep Well turbine pumps having capacity range 1 cusec to 4 cusec water	85% *ad val.*
	B. For automotive vehicles	100% *ad val.*
	C. Other	30% *ad val.*
84.11	Air pumps, vaccum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines) ; fans , blowers and the like :	
	A. Foot pumps and hand pumps for motor cars and cycles	85% *ad val.*
	B. Compressors for refrigerators and airconditioners	65% *ad val.*
	C. Other	30% *ad val.*
84.12	Air conditioning machines, self contained, comprising a motor driven fan and elements for changing the temperature and humidity of air :	
	A. Requiring for their operation not more than 3 horse power	160% *ad val.*
	B. Other	160% *ad val.*
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas ; mechanical stockers, mechanical grates, mechanical ash dischargers and similar appliances	30% *ad val.*
84.14	Industrial and laboratory furnaces and ovens, non-electric	30% *ad val.*
84.15	Refrigerators and refrigerating equipment (electrical and other) :	
	A. Refrigerating equipment requiring for their operation not less than one quarter of one horse power	100% *ad val.*
	B. Refrigerators of capacity not exceeding 10 cu. ft. and deep freezers of a capacity not exceeding 7 cu. ft requiring for their operation less than 1/4 H.P.; parts such as are specially designed for use with such refrigerators or deep freezers	100% *ad val.*
	C. Refrigerators of a capacity exceeding 10 cubic feet but not exceeding 15 cubic feet and other refrigerating equipment requiring for its operation less than one quarter of 1 horse power	100% *ad val.*
	D. Other	100% *ad val.*
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	30% *ad val.*
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process, involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, streilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes ; instantaneous or storage water heaters, non-electrical :	
	A. Instantaneous and storage water heaters of a capacity not exceeding 4 and 20 gallons, respectively	160% *ad val.*
	B. Other	30% *ad val.*

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84.18	Centrifuges ; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases :	
	A. Cream separators	30% *ad val.*
	B. Centrifugal laundry driers requiring for their operation less than one horse power..	160% *ad val.*
	C. Parts of motor vehicles	100 %*ad val.*
	D. Other	30% *ad val.*
84.19	Machinery for cleaning or drying bottles or other containers ; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers ; other packing or wrapping machinery ; machinery for aerating beverages ; dish washing machines :	
	A. Dish washing machines, electric, requiring for their operation not more than one-half of one horse power	160% *ad val.*
	B. Other	30% *ad val.*
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines ; weighing machine weights of all kinds :	
	A. Weigh-bridges and automatic weighers (industrial) ..	30% *ad val.*
	B. Spring balances ; house-hold and shop scales; baby scales ; personal weighing scales (coin operated or not) ; weight operated counting scales; portable or mobile platform type scales	85% *ad val.*
	C. Other	85% *ad val.*
84.21	Mechanical appliances (whether or not hand operated) for projecting dispersing or spraying liquids or powders ; fire extinguishers (charged or not) ; spray guns and similar appliances ; steam or sand blasting machines and similar jet projecting machines	30% *ad val.*
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle belt conveyors and teleferics) not being machinery falling within heading No. 84.23 :	
	A. Passenger lifts and escalators and component parts and accessories thereof	85% *ad val.*
	B. Portable jacks	85% *ad val.*
	C. Other	30% *ad val.*
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); piledrivers, snow-ploughs, not self-propelled (including snow-plough attachments) :	
	A. Mining machinery and component parts thereof.. ..	25% *ad val.*
	B. Petroleum and gas-well drilling equipment and component parts thereof	25% *ad val.*
	C. Other	30% *ad val.*

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84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors) ; lawn and sports ground rollers :	
	A. Chaff cutters	85% *ad val.*
	B. Other	*Free.*
84.25	Harvesting and threshing machinery ; straw and fodder presses ; hay or grass movers ; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	*Free.*
84.26	Dairy machinery (including milking machines)	30% *ad val.*
84.27	Presses, crushers and other machinery, of a kind used in wine-making cider-making, fruit juice preparations or the like ..	30% *ad val.*
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery ; germination plant fitted with mechanical or thermal equipment ; poultry incubators and brooders ..	*Free.*
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than far type machinery) for the working of cereals or dried leguminous vegetables	30% *ad val.*
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries; bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing :	
	A. Sugar manufacturing and refining machinery	25% *ad val.*
	B. Other	30% *ad val.*
84.31	Machinery for making or finishing cellulosic pulp, paper or paper-board	30% *ad val.*
84.32	Book-binding machinery, including book-sewing machines ..	30% *ad val.*
84.33	Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paper-board ..	30% *ad val.*
84.34	Machinery, apparatus and accessories for type-founding or type-setting ; machinery, other than the machine tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders ; printing type, impressed flongs and matrices, printing blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed grained or polished) :	
	A. Printing type	30 Paisa per kg.
	B. Other	30% *ad val.*
84.35	Other printing machinery ; machines for uses ancillary to printing	30% *ad val.*
84.36	Machines for extruding man-made textiles ; machines of a kind used for processing natural or man-made textile fibres ; textile spinning and twisting machines ; textile doubling, throwing and reeling (including weft-winding) machines :	
	A. Spinning frames	85% *ad val.*
	B. Machines for carding, spinning and washing of wool ..	25% *ad val.*
	C. Other	30% *ad val.*

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84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net ; machines for preparing yarns for use on such machines including warping and warp sizing machines :	
	A. Knitting machines ; textile looms	85% *ad val.*
	B. Other	30% *ad val.*
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, jacquards automatic stop motions and shuttle changing mechanisms) ; parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) :	
	A. Parts and accessories suitable for use with carding, spinning and washing machines of wool	25% *ad val.*
	B. Healds ; reeds ; heald frames ; reaction and plain types shuttles ; travellers rings for spinning frames ; parts and accessories of knitting machines excluding hosiery needles	85% *ad val.*
	C. Card clothing ; spinning and doubling rings and textile spindles	70% *ad val.*
	D. Other	30% *ad val.*
84.39	Machinery for the manufacture of finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	30% *ad val.*
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabrics folding, reeling or cutting machines ; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support ; machines of a type used for printing a repetitive design, repetitive words or over all colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials and engraved or etched plates, blocks or rollers therefor :	
	A. Washing and drying machines requiring for their operation less than 1 horse power	160 % *ad val.*
	B. Other	30% *ad val.*
84.41	Sewing machines ; furniture specially designed for sewing machines, sewing machines needles :	
	A. Sewing machines, electrically operated, requiring for their operation less than one-quarter of 1 horse power ; furniture specially designed for such sewing machines and needles therefor	100% *ad val.*
	B. Sewing machines worked by manual labour ; furniture specially designed for such sewing machines and needles therefor	85% *ad val.*
	C. Other	30% *ad val.*
84 42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery) :	
	A. Boot and shoe manufacturing machinery	25% *ad val.*
	B. Other	30% *ad val.*

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84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	25% *ad val.*
84.44	Rolling mills and rolls therefor :	
	A. Cast iron rolls of 36 inches or less in diameter	85% *ad val.*
	B. Other	30% *ad val.*
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50 :	
	A. Lathes (turning machines) :	
	(*i*) of 3 feet to 15 feet bed length and height from 4 inches to 14 inches	85% *ad val.*
	(*ii*) Turret, of spindle upto and including bar size one inch, centre height 4-1/2 inches and thread cutting and tapping capacity upto and including 1/2-inch	85% *ad val.*
	(*iii*) Other	30% *ad val.*
	B. Drilling machines :	
	(*i*) Piller type up to and including 25 inches × 32 inches drilling capacity	85% *ad val.*
	(*ii*) Upright type up to and including 2 inches drilling capacity	85% *ad val.*
	(*iii*) Other :	
	(*a*) Having multiple speeds and reversible motors	30% *ad val.*
	(*b*) Other	85% *ad val.*
	C. Shaping machines :	
	(*i*) Having a stroke not exceeding 18 inches	85% *ad val.*
	(*ii*) Other	30% *ad val.*
	D. Sewing machines :	
	(*i*) High speed hacksaw machines for cutting diameter not exceeding 7 inches, of blade length 18 inches	85% *ad val.*
	(*ii*) Other	30% *ad val.*
	E. Grinding machines :	
	(*i*) Bench grinding machines fitted with motors of 50 cycles having RPM over 3000	85% *ad val.*
	(*ii*) Other	30% *ad val.*
	F. Honing, polishing, tapping and punching machines :	
	(*i*) Having multiple speed and reversible motors	30% *ad val.*
	(*ii*) Other	85% *ad val.*
	G. Power presses :	
	(*i*) Not exceeding 60 ton pressure	85% *ad val.*
	(*ii*) Other	30% *ad val.*
	H. Other	30% *ad val.*
84.46	Machine-tools for working stone, ceramics, concrete, asbestose-cement and like mineral materials or for working glass in the cold other than machines falling within heading No. 84.49	30% *ad val.*
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite) hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	30% *ad val.*

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84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings No. 84.45 to 84.47 including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools ; tool holders for any type of tool or machine-tool for working in the hand :	
	A. Accessories and parts of machine-tools of sub-head A(i), A(ii), B(i), B(ii), B(iii), (b), C(i), D(i), E(i), F(ii) and G(i) of heading No. 84.45 ...	*85% ad val.*
	B. Other ...	*30% ad val.*
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor ..	*30% ad val.*
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances ..	*30% ad val.*
84.51	Typewriters, other than typewriters incorporating calculating mechanism; cheque-writing machines :	
	A. Urdu typewriters ...	*Free.*
	B. Other ...	*55% ad val.*
84.52	Calculating machines ; accounting machines, cash registers, postage franking machines, ticket-issuing machines and similar machines, incorporating a calculating device ..	*55% ad val.*
84.53	Automatic data processing machines and units thereof ; magnetic or optical readers, machines for trancribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included ..	*55% ad val.*
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines).. ..	*55% ad val.*
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54...	*55% ad val.*
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form ; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form ; machines for forming foundry moulds of sand ..	*30% ad val.*
84.57	Glass-working machines (other than machines for working glass in the cold) ; machines for assembling electric and electronic and similar tubes and valves ..	*30% ad val.*
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance ..	*85% ad val.*
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter :	
	A. Nuclear reactors ..	*30% ad val.*
	B. Other :	
	(*i*) Oil crushing and refining machinery and component parts thereof ..	*25% ad val.*
	(*ii*) Other ..	*30% ad val.*

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84.60	Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials ..	30% *ad val.*
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves :	
	A. Sanitary or plumbing fittings	100% *ad val.*
	B. Valves of a kind commonly used with pneumatic tyres and tubes	85% *ad val.*
	C. Other	30% *ad val.*
84.62	Ball, roller or needle roller bearings :	
	A. Ball and roller bearings over 2 inch bore (internal diameter).	25% *ad val.*
	B. Other	30% *ad val.*
84.63	Transmissiom shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes, and other variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings :	
	A. Ball and roller bearings complete with pedestal or housing specially designed for use exclusively with power driven machinery	25% *ad val.*
	B. Articles for automotive vehicles	100% *ad val.*
	C. Other	30% *ad val.*
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil ; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings :	
	A. For automotive vehicles	100% *ad val.*
	B. Other	30% *ad val.*
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	30% *ad val.*
85.01	Electrical goods of the following descriptions ; generators, motors, converters (rotary or static), transformers, rectifires and rectifying apparatus, inductors :	
	A. Electric motors :	
	(*i*) Of size 1/2 h.p. to 60 h.p.	85% *ad val.*
	(*ii*) Hollow shaft, for deep well turbine pumps, of sizes 1/2 h.p. to 80 h.p.	85% *ad val.*
	(*iii*) Other	85% *ad val.*
	B. Transformers :	
	(*i*) Instrument	30% *ad val.*

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	(*ii*) Other :	
	(*a*) Rated for use at nominal system voltages upto and including 33000 and having a KVA rating not exceeding 1500	85% *ad val.*
	(*b*) Other	30% *ad val.*
	C. Other :	
	(*i*) Ballast chokes of a kind used for flourscent lighting	85% *ad val.*
	(*ii*) Of a kind suitable for use or generally similar to those used, in radio and television transmitters or receivers or audio-amplifires	85% *ad val.*
	(*iii*) Other :	
	(*a*) Electric generators, generating sets and component parts thereof	25% *ad val.*
	(*b*) Other	30% *ad val.*
85.02	Electro-magnets ; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets ; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders ; electro-magnetic clutches and couplings, electro-magnetic brackes ; electro-magnetic lifting heads	30% *ad val.*
85.03	Primary cells and primary batteries :	
	A. Zinc cups and brass caps used in the manufacture of primary cells and batteries	70 % *ad val.*
	B. Other	100% *ad val.*
85.04	Electric accumulators :	
	A. Batteries for Miner's safety lamps and covers and containers thereof	*Free.*
	B. Other	100% *ad val.*
85.05	Tools for working in the hand with self-contained electric motor.	30% *ad val.*
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	160% *ad val.*
85.07	Shavers and hair clippers, with self-contained electric motor	160% *ad val.*
85.08	Electric starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition erals, starter motors, sparking plugs and glow plugs); gen daitors (dynamos and alter-generators) and cut-outs for use in conjunction with such engines :	
	A. Articles for use exclusively on aricraft engines imported for the use of Pakistan International Airlines	*Free.*
	B. For aircraft engines	35% *ad val.*
	C. Other :	
	(*i*) For automotive vehicles excluding sparking plugs of 14 and 18 mm.	100% *ad val.*
	(*ii*) Sparking plugs of 14 and 18 mm	130% *ad val.*
	(*iii*) Other	30% *ad val.*

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85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles :	
	A. For automotive vehicles	100% *ad val.*
	B. Other	85% *ad val.*
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09 :	
	A. Morse signalling lamps ; safety lamps ; examination lamps :	
	(*i*) Miner's safety lamp and parts	*Free.*
	(*ii*) Other	55% *ad val.*
	B. Other	85% *ad val.*
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment ; electric welding brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting :	
	A. Electrical welding machines of a capacity not exceeding 300 amps.	85% *ad val.*
	B. Other	30% *ad val.*
85.12	Electric instantaneous or storage water heaters and immersion heaters ; electric soil heating apparatus and electric space heating apparatus ; eletric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons ; electro-thermic domestic applicances ; electric heating resistors, other than those of carbon :	
	A. Electrical space heating and soil heating apparatus and electric heating resistors and parts thereof	30% *ad val.*
	B. Other	160% *ad val.*
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	100% *ad val.*
85.14	Microphones and stands therefor ; loudspeakers; audio-frequency electric amplifiers :	
	A. Suitable for use solely in telephony	85% *ad val.*
	B. Other	85% *ad val.*
85.15	Radio telegraphic and radiotelephonic transmission and reception apparatus ; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television camdra ; radio navigational aid apparatus, radar apparatus and radio remote control apparatus :	
	A. Radio-broadcasting and television reception apparatus of the domestic or portable type (including sets designed or adapted for fitting to motor vehicles) :	
	(*i*) Television reception apparatus	50% *ad val.*
	(*ii*) Other	120% *ad val.*
	B. Other :	
	(*i*) Wireless and radio transmission and reception apparatus for installation in aircraft	*Free.*
	(*ii*) Articles imported by or on behalf of Government of Pakistan or a Provincial Government	30% *ad val.*
	(*iii*) Other	85% *ad val.*

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85.16	Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields	30% *ad val.*
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	85% *ad val.*
85.18	Electrical capacitors, fixed or variable	30% *ad val.*
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of elecrical circuits, or for making connections to or in electrical circuit (for example, switches, relays, fuses, lightning arrestors, surge suppressors, plugs, lampholders and junction boxes) ; resistor, fixed or variable (including potentiometers) other than heating resistors ; printed circuits ; switchboards (other than telephone switchboards) and control panels :	
	A. Apparatus for making and breaking electrical circuits for the protection of electrical circuits or for making connection to or in electrical circuits :	
	(*i*) Switches :	
	(*a*) For pressure not exceeding 500 volts and having a rated current carrying capacity not exceeding 60 amperes	85% *ad val.*
	(*b*) Other	30% *ad val.*
	(*ii*) Fuses :	
	(*a*) For pressure not exceeding 500 volts and having a rated current carrying capacity not exceeding 60 amperes	85% *ad val.*
	(*b*) Other	30% *ad val.*
	(*iii*) Switch gear, being switches incorporating protective devices :	
	(*a*) for pressure not exceeding 11000 volts	85% *ad val.*
	(*b*) Other	30% *ad val.*
	(*iv*) Other	30% *ad val.*
	B. Resistors, fixed or variable (including potentiometers) other than heating resistors	30% *ad val.*
	C. Switch board and control panels	30% *ad val.*
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps) arc lamps ; electrically ignited photographic flash bulbs :	
	A. Filament lamps ; discharge lamps (including flourescent tubes) ; electrically ignited photographic flash bulbs :	
	(*i*) Two filament bulbs for miner's safety lamps	*Free.*
	(*ii*) Filament lamps 500 watts and above	30% *ad val.*
	(*iii*) Other	160% *ad val.*
	B. Ultra-violet lamps ; infra-red lamps ; arc-lamps	30% *ad val.*
	C. Parts	30% *ad val.*
85.21	Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying	

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	valves and tubes) ; photocells ; mounted piezo-electric crystals ; diodes, transistors and similar semi-conductor devices ; electronic microcircuits :	
	A. Cathode ray tubes	30% *ad val.*
	B. Mounted transistor and similar mounted devices incorporating semi-conductors	85% *ad val.*
	C. Photocells	85% *ad val.*
	D. Mounted piezo-electric crystals	30% *ad val.*
	E. Other	100% *ad val.*
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :	
	A. Particle accelerators	30% *ad val.*
	B. Other	30% *ad val.*
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors :	
	A. Wires and cables, any one core of which, not specially designated as a pilot core, has a sectional area of less than one-eightieth part of a square inch, but excluding winding wires	85%*ad val.*
	B. Other :	
	(*i*) Enamelled copper wire	100% *ad val.*
	(*ii*) Other	70% *ad val.*
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :	
	A. Electrodes for miners' safety lamps	*Free.*
	B. For automotive vehicles	65% *ad val.*
	C. Other	30% *ad val.*
85.25	Insulators of any material :	
	A. Porcelain insulators	85% *ad val.*
	B. Other	30% *ad val.*
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholy of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25 :	
	A. Designed exclusively for use in circuits of over 30 amperes and at a pressure not exceeding 500 volts ; also those designed exclusively for use in circuits of any amperage provided the pressure exceeds 500 volts	30% *ad val.*
	B. Other	85% *ad val.*
85.27	Electrical conduit tubing and joints therefore, of base metal lined with insulating material	30% *ad val.*
85.28	Electrical part to machinery and apparatus, not being goods falling within any of the preceeding headings of this Chapter	30% *ad val.*

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86.01	Steam rail locomotives and tenders	35% *ad val.*
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	35% *ad val.*
86.03	Other rail locomotives	35% *ad val.*
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	35% *ad val.*
86.05	Railway and tramway passenger coaches and luggage vans ; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches.	35% *ad val.*
86.06	Railway and tramway rolling-stock, the following : workshops, cranes and other service vehicles	35% *ad val.*
86.07	Railway and tramway goods vans, goods wagons and trucks ..	35% *ad val.*
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	35 %*ad val.*
86.09	Parts of railway and tramway locomotives and rolling-stock ..	35% *ad val.*
86.10	Railway and tramway track fixtures and fittings : mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fitting or equipment	35% *ad val.*
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys :	
	A. Road tractors for semi-trailors	25% *ad val.*
	B. Other	25% *ad val.*
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) :	
	A. New motor cars including station wagons built on car chassis, the value of which :	
	(*i*) does not exceed Rs. 18,000 per vehicle	100% *ad val.*
	(*ii*) exceeds Rs. 18,000 but does not exceed Rs. 25,000 per vehicle	160% *ad val.*
	(*iii*) exceeds Rs. 25,000 but does not exceed Rs. 35,000 per vehicle	225% *ad val.*
	(*iv*) exceeds Rs. 35,000 per vehicle	300% *ad val.*
	B. Used motor cars including station wagons built on car chassis	The rate applicable to the corresponding new vehicle of the same make.
	C. New motor cars the value of which does not exceed Rs. 18,000 falling within sub-head "A (i)" of heading No. 87.02 when imported in CKD condition	70% *ad val.*
	D. Four wheel drive (4×4) vehicles, station wagons built on truck chassis, vehicles of a type where goods and passenger space is inter-changeable or inter-adjustable and miniature buses	100% *ad val.*
	Four wheel drive (4×4) vehicles such as "Jeeps" "Jeepsters" "Land Rovers" and the like and four wheel drive (4×4) vehicles of a type where goods and passenger space is interchangeable or inter-adjustable when imported in CKD condition	60% *ad val.*

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	F. Station wagons built on truck chassis, miniature buses and vehicles of a type where goods and passenger space is interchangeable or inter-adjustable when imported in CKD condition	60% *ad val.*
	G. Three wheeled vehicles or triwheelers having external and mechanical characteristics of a car falling within sub-head " H " of heading No. 87.02 when imported in CKD condition	47-1/2% *ad val.*
	H. Other	60% *ad val.*
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile work-shop and mobile radiological units), but not including the motor vehicles of heading No. 87.02	60% *ad val.*
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
	A. Suitable for passenger vehicles including taxis but not including other public service vehicles	The duty applicable to the vehicle of which they form part.
	B. Other :	
	(*i*) For tractors	Ditto.
	(*ii*) For other vehicles	Ditto.
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
	A. Suitable for passenger vehicles including taxis but not including other public service vehicles	Ditto.
	B. Other :	
	(*i*) For tractors	Ditto.
	(*ii*) For other vehicles	Ditto.
87.06	Parts and accesories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
	A. Parts and accessories of tractors	25% *ad val.*
	B. Parts and accessories of motor vehicles	100% *ad val.*
	C. Other :	
	(*i*) Chassis-frames	The duty applicable to the vehicle of which they form part.
	(*ii*) Other	100% *ad val.*
87.07	Works trucks, machanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms ; parts of the foregoing vehicles :	
	A. Parts of the foregoing vehicles	85% *ad val.*
	B. Other	60% *ad val.*

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87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	*Free.*
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds :	
	A. Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars when imported in CKD condition	47-1/2% *ad val.*
	B. Other	102-1/2% *ad val.*
87.10	Cycles (including delivery tricycles), not motorised	85% *ad val.*
87.11	Invalid carriages, fitted with means of mechanical propulsion motorised or not)	47-1/2% *ad val.*
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11 :	
	A. Parts and accessories of motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, and of side-cars	102-1/2% *ad val.*
	B. Parts and accessories of cycles, not motorised	72-1/2% *ad val.*
	C. Other	47-1/2% *ad val.*
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof :	
	A. Baby carriages and parts thereof	85% *ad val.*
	B. Invalid carriages and parts thereof	50% *ad val.*
87.14	Other vehicles (including trailors) not mechanically propelled, and parts thereof	72-1/2% *ad val.*
88.01	Ballons and airships	35% *ad val.*
88.02	Flying machines, gliders and kites ; rotochutes :	
	A. Aeroplanes imported for the use of Pakistan International Airlines	*Free.*
	B. Aeroplanes	35% *ad val.*
	C. Other	30% *ad val.*
88.03	Parts of goods falling in heading No. 88.01 or 88.02 :	
	A. Parts of aeroplanes imported for the use of Pakistan International Airlines	*Free.*
	B. Other	35% *ad val.*
88.04	Parachutes and parts thereof and accessories thereto :	
	A. Imported by or on behalf of the Government of Pakistan or Flying Clubs recognised by the Government	35% *ad val.*
	B. Unserviceable parachutes of silk or of man-made fibres	165% *ad val.*
	C. Other	The duty applicable to the material of which the article is made.

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88.05	Catapults and similar aircraft launching gear ; ground flying trainers ; parts of any of the foregoing articles	35% *ad val.*
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter :	
	A. Combat vessels of all sizes including submarines and landing craft	*Free.*
	B. Other ships and boats :	
	(*i*) Life boats, imported separately for ocean-going vessel.	*Free.*
	(*ii*) Other	35% *ad val.*
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	35% *ad val.*
89.03	Light vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function ; floating docks	35% *ad val.*
89.04	Ships, boats and other vessels for breaking up	40% *ad val.*
	N.B.—Articles contained in any such vessel mentioned above, not forming part of her necessary tackle, (*e.g.* apparel, furniture, crockery, cutlery, and the like) shall be assessed to duty separately under the appropriate headings of the Tariff.	
89.05	Floating structures other than vessels (for example, cofferdams, landing stages, buoys and beacons)	35% *ad val.*
90.01	Lenses, prisms and other optical elements, of any material, unmounted, other than such elements of glass not optically worked ; sheets or plates, of polarising material	55% *ad val.*
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	55% *ad val.*
90.03	Frames and mountings, and parts thereof, for spectacles pincenez, lorgnettes, goggles and the like :	
	A. Of precious metals or rolled precious metals	160 % *ad val.*
	B. Of other materials	70% *ad val.*
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective protective or other :	
	A. Of precious metals or rolled precious metals	160% *ad val.*
	B. Other	70% *ad val.*
90 05	Refracting telescopes (monocular and binocular), prismatic or not :	
	A. Binoculars	70% *ad val.*
	B. Other	*Free.*
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor but not including instruments for radio-astronomy	*Free.*
90.07	Photographic cameras ; photographic flashlight apparatus ..	120% *ad val.*

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90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles :	
	A. Cinematographic projectors and sound recorders for films of a width of over 16 mm	25% *ad val.*
	B. For film of a width of 16 mm or less	120% *ad val.*
	C. Other	85% *ad val.*
90.09	Image projectors (other than cinematographic projectors) ; photographic (except cinematographic) enlargers and reducers	120% *ad val.*
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter ; photocopying, apparatus (whether incorporating an optical system or of the contact-type) and theromcopying apparatus ; screens of projectors	85% *ad val.*
90.11	Microscopes and diffraction apparatus, electron and proton	*Free.*
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	*Free.*
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter	*Free.*
90.14	Surveying (including photogram material surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments ; compasses ; rangefinders	*Free.*
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights	*Free.*
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, discalculators and the like ; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines) ; profile projectors :	
	A. Gemetry boxes	85% *ad val.*
	B. Other	*Free.*
90.17	Medical, dental, surgical and verterinary instruments and appliances (including electromedical apparatus and ophthalmic instruments :	
	A. Electro-medical apparatus	40% *ad val.*
	B. Others :	
	(*a*) Wholly of metal :	
	(*i*) Hypodermic and surgical needles ; cataract knives ; scalpel blades ; hypodermic syringes	40% *ad val.*
	(*ii*) Other	70% *ad val.*
	(*b*) Other :	
	(*i*) Blood collecting sets with ACD	*Free.*
	(*ii*) Other	40% *ad val.*
90.18	Mechano-therapy applicances ; massage apparatus ; psychological aptitude-testing apparatus ; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus ; breathing appliances (including gas masks and similar respirators) :	
	A. Gas masks and similar respirators	*Free.*
	B. Other	45% *ad val.*

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90.19	Orthopaedic appliances, surgical belts, trusses and the like ; splints and other fracture appliances ; artificial limbs, eyes, teeth and other artificial parts of the body ; hearing aids and other appliances which are worn of carried or implanted in the body, to compensate for a defect or disability :	
	A. Hearing aids	*Free.*
	B. Other :	
	(*i*) Artificial limbs and parts thereof	*Free.*
	(*ii*) Other	40% *ad val.*
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radio-therapy apparatus) ; X-ray generators ; X-ray tubes ; X-ray screens ; X-ray high tension generators ; X-ray control panels and desks ; X-ray examination or treatment tables, chairs and the like	*Free.*
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	*Free.*
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	*Free.*
90.23	Hydrometers and similar instruments ; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not ; any combination of these instruments	*Free.*
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temprature (for example, pressure gauges, thermostat, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14	*Free.*
90.25	Instruments and appartatus for physical or chemical analysis (such as polarimeters refractometers, spectrometers, gas analysis apparatus) ; instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or ckeching quantities of heat, light or sound (such as photometers) (including exposure meters, calorimeters) ; microtomes	*Free.*
90.26	Gas, liquid and electricity supply or production meters ; calibrating meters therefor :	
	A. Electricity supply meters :	
	(*i*) For a voltage upto and including 440 volts	85% *ad val.*
	(*ii*) Other	40% *ad val.*
	B. Other :	
	(*i*) Water meters	85% *ad val.*
	(*ii*) Other	60% *ad val.*
90 27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, sped indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14) ; stroboscopes :	
	A. Mileometers, revolution counters and speed indicators suitable for use on motor vehicles	100% *ad val.*
	B. Taximeters and pedometers	85% *ad val.*
	C. Other	40% *ad val.*

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90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus	*Free.*
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	The rate applicable to the articles of which goods are parts or accessories.
91.01	Pocket-watches, wrist-watches other watches, including stop-watches :	
	A. Watches specially designed for the use of the blind ..	*Free.*
	B. Other	85% *ad val.*
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03) :	
	A. Of C&F value up to Rs. 100 per piece	100% *ad val.*
	B. Other	150% *ad val.*
91.03	Instrument panel clocks and clocks of a similar type for vehicles, aircraft or vessels :	
	A. Instrument panel clocks and clocks of a similar type for aircraft	40% *ad val.*
	B. Other	100% *ad val.*
91.04	Other clocks :	
	A. Of C&F value up to Rs. 100 per piece	100% *ad val.*
	B. Other	150% *ad val.*
91.05	Time of day recording apparatus ; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	85% *ad val.*
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	85% *ad val.*
91.07	Watch movements (including stopwatch movements), assembled ..	70% *ad val.*
91.08	Clock movements, assembled :	
	A. Movements suitable for articles capable of indicating the time of day	85% *ad val.*
	B. Other movements	70% *ad val.*
91.09	Watch cases and parts of watch cases	100% *ad val.*
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof :	
	A. For clocks	100% *ad val.*
	B. Other	70% *ad val.*
91.11	Other clock and watch parts	85% *ad val.*
92.01	Pianos (including automatic pianos, whether or not with keyboards) ; harpsichords and other keyboard stringed instruments ; harps but not including aceolian harps	120% *ad val.*
92.02	Other string musical instruments	120% *ad val.*
92.03	Pipe and reed organs, including harmoniums and the like ..	120% *ad val.*
92.04	Accordions, concertinas and similar musical instruments ; mouth organs	120% *ad val.*
92.05	Other wind muscial instruments	120% *ad val.*

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92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	120% *ad val.*
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	120% *ad val.*
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouthblown sound signalling instruments (for example, whistles and boatswains' pipes)	120% *ad val.*
92.09	Muscial instrument strings	120% *ad val.*
92.10	Parts and accessories of musical instrument (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomies, tuning forks and pitch pipes of all kinds	120% *ad val.*
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including recordplayers and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic :	
	A. Dictaphones and other sound recorders and reproducers for office use	150% *ad val.*
	B. Other	150% *ad val.*
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording :	
	A. Film for mechanical sound recording; record discs and cylinders for dictaphones and other sound recorders for office use :	
	(*i*) Magnetic film used in the film industry	20 paisa per meter +10% *ad val.*
	(*ii*) Record discs and cylinders, for dictaphones and other sound recorders for office use	60% *ad val.*
	(*iii*) Other	60% *ad val.*
	B. Other :	
	(*i*) Prepared media for sound recording	60% *ad val.*
	(*ii*) Sound recorded media :	
	(*a*) Recordings of recitation from Holy Quran	*Free.*
	(*b*) For the reproduction of speech	*Free.*
	(*c*) For the reproduction of music	100% *ad val.*
	(*d*) Matrices, impressed	100% *ad val.*
	(*e*) Other	100% *ad val.*
92.13	Other parts and accessories of apparatus falling within heading No. 92.11 :	
	A. For office machines	100% *ad val.*
	B. Other	100% *ad val.*
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor :	
	A. Swords for presentation as naval, military or airforce prizes or as prizes in relation to service under Government of Pakistan, and side-arms forming part of the regular equipment of a Commissioned or Gazetted Officer in the service of Government of Pakistan entitled to wear diplomatic, military, naval, airforce or police uniforms	*Free.*

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	B. Theatrical and fancy dress swords, prodvided they are virtually useless for offensive or defensive purpose	100% *ad val.*
	C. Other	100% *ad val.*
93.02	**Revolvers** and pistols, being fire-arms :	
	A. Revolvers and pistols, forming part of the regular equipment of a Commissioned or Gazetted officer in the service of Government or Pakistan entitled to wear diplomatic, military, naval, airforce or police uniform	*Free.*
	B. Arms forming part of military equipment of officers and non-commissioned officers of foreign armies detailed for training at army schools of instructions in Pakistan	*Free.*
	C. Other	150% *ad val.*
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military fire-arms and projectors (other than revolvers and pistols)	*Free.*
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like :	
	A. Firearms imported by or on behalf of Government of Pakistan	*Free.*
	B. Other	150% *ad val.*
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns :	
	A. Rifles of . 22 and 7 mm bores	70% *ad val.*
	B. Other	150% *ad val.*
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms :	
	A. Parts of firearms of war, not including parts of revolvers and pistols	*Free.*
	B. Other :	
	(*i*) Imported by or on behalf of the Government of Pakistan	*Free.*
	(*ii*) Other	70% *ad val.*
93.07	Bombs, grenades, tarpedoes mines, guided weapons and missiles and similar munitions of war, and parts thereof, including cartridge wads ; lead shot prepared for ammunition :	
	A. Sporting ammunition :	
	(*i*) Ammunition for rifles of 0.22 and 7 mm. bores.	70% *ad val.*
	(*ii*) Other	150% *ad val.*
	B. Other :	
	(*i*) Imported by or on behalf of Government of Pakistan ...	*Free.*
	(*ii*) Forming part of the regular equipment of a Commissioned or Gazetted officer in the service of Government of Pakistan entitled to wear diplomatic, military, naval, air-force or police uniform	*Free.*
	(*iii*) Other	120% *ad val.*

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94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof	160% *ad val.*
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings) ; dentists' and similar chairs with mechanical elevating, rotating or reclining movements ; parts of the foregoing articles	70% *ad val.*
94.03	Other furniture and parts thereof	160% *ad val.*
94.04	Mattress/supports ; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	160% *ad val.*
95.01	Worked tortoise-shell and articles of tortoise shell :	
	A. Worked material	85% *ad val.*
	B. Other	120% *ad val.*
95.02	Worked mother of pearl and articles of mother of pearl :	
	A. Worked material	85% *ad val.*
	B. Other	120% *ad val.*
95.03	Worked ivory and articles of ivory :	
	A. Worked material	85% *ad val.*
	B. Other	120% *ad val.*
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone) :	
	A. Worked material	85% *ad val.*
	B. Other	120% *ad val.*
95.05	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material :	
	A. Worked material	85% *ad val.*
	B. Other	120% *ad val.*
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material :	
	A. Worked material	85% *ad val.*
	B. Other	120% *ad val.*
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances :	
	A. Worked material	85% *ad val.*
	B. Other	120% *ad val.*
95.08	Moulded or carved articles or wax, of stearin, of natural gums or natural resins (for example, copal of rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified, or included ; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin :	
	A. Worked, unhardened gelatin	85% *ad val.*
	B. Articles of medical and pharmaceutical use	*Free.*
	C. Other	85% *ad val.*

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96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles ..	75% *ad val.*
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines) ; paint rollers ; squeegees (other than roller squeegees) and mops	75% *ad val.*
96.03	Prepared knots and tufts for broom or brush making ..	75% *ad val.*
96.04	Feather dusters	150% *ad val.*
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	150% *ad val.*
96.06	Hand sieves and hand riddles, of any material :	
	A. Hand seives for use in laboratories	60% *ad val.*
	B. Other	60% *ad val.*
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	85% *ad val.*
97.02	Dolls	85% *ad val.*
97.03	Other toys ; working models of a kind used for recreational purposes	85% *ad val.*
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites) :	
	A. Table-tennis balls, billiard balls	40% *ad val.*
	B. Other	85% *ad val.*
97.05	Carnival articles ; entertainment articles (for example, conjuring tricks and novelty jokes) ; Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	120% *ad val.*
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading 97.04):	
	A. Tennis balls, squash balls, golf balls, golf sticks and tees ..	40% *ad val.*
	B. Other	85% *ad val.*
97.07	Fish-hooks, line fishing rods and tackle ; fish landing nets and butterfly nets ; decoy " birds ", lark mirrors and similar hunting or shooting requisites	85% *ad val.*
97.08	Roundabouts, swings, shooting galleries and other fairground amusements ; travelling circuses, travelling menageries and travelling theatres	120% *ad val.*

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98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snapfasteners and press-studs ; blanks and parts of such articles :	
	A. Blanks and moulds	85% *ad val.*
	B. Press-fasteners, including snap-fasteners and press-studs	85% *ad val.*
	C. Other	120% *ad val.*
98.02	Slide fasteners and parts thereof	85% *ad val.*
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils ; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05 :	
	A. Ball point pen and pencil refills	120% *ad val.*
	B. Other	85% *ad val.*
98.04	Pen nibs and nib points :	
	A. Gold and gold-plated pen nibs	85% *ad val.*
	B. Other	85% *ad val.*
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks ; tailors and billiards chalks :	
	A. Lead, coloured and copying pencils	120% *ad val.*
	B. Other	70% *ad val.*
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not :	
	A. Unframed slates with writing surface	40% *ad val.*
	B. Other	70% *ad val.*]
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand ; hand-operated composing sticks and hand printing sets incorporating such composing sticks	70% *ad val.*
98.08	Typewriter and similar ribbons, whether or not on spools ; ink-pads, with or without boxes	50% *ad val.*
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms ; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	70% *ad val.*
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks :	
	A. Mechanical lighters	120% *ad val.*
	B. Other	120% *ad val.*

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98.11	Smoking pipes ; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root) ; cigar and cigarette holders and parts thereof :	
	A. Roughly shaped blocks of wood or root for the manufacture of smoking pipes	85% *ad val.*
	B. Other	120% *ad val.*
98.12	Combs, hair-slides and the like	160% *ad val.*
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	120% *ad val.*
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	120% *ad val.*
98.15	Vacuum flasks and other vacuum vessels, complete with cases ; parts thereof, other than glass inners	85% *ad val.*
98.16	Tailors' dummies and other lay figures ; automata and other animated displays of a kind used for shop window dressing ..	85% *ad val.*
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand decorated manufactured articles)	70% *ad val.*
99.02	Original engravings, prints and lithographs	70% *ad val.*
99.03	Original sculptures and statuary, in any material	70% *ad val.*
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	70% *ad val.*
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, ethnographic or numismatic interest	*Free.*
99.06	Antiques of an age exceeding one hundred years	*Free.*

THE SECOND SCHEDULE

TABLE

1. Meshta fibre and raw jute :	
A. Cuttings	Rs. 10 per bale.
B. All other descriptions :	
(*i*) In pucca bales	Rs. 20 per bale.
(*ii*) Loose or in kutcha bales	Rs. 20 per bale.
2. Jute Manufacturers, when not in actual use as coverings, receptacles or binding for other goods :	
A. Sacking (cloth bags, twist yarn, rope and twine) ..	Rs. 50 per metric ton.
B. Hessian and all other description of jute manufactures not otherwise specified	Rs. 80 per metric ton.
4. Rice, husked or unhusked including rice flour but excluding rice bran and rice dust :	
A. Rice basmati	65 paisa per kg.
B. Other	30% *ad val.*
5 Tea	80 paisa per kg.
9. Cement	Rs. 10 per metric ton.
10. Fish :	
A. Fresh	13 paisa per kg.
B. Salted dry	10 paisa per kg.
C. Unsalted dry	16 paisa per kg.
12. Wool raw	Rs. 3 per kg.
13. Cotton yarn :	
A. Of counts 21 to 24	88 paisa per kg. + 40% *ad val* subject to maximum of Rs. 12 per kg.
B. Other	40% *ad val.* subject to a maximum of Rs. 11 per kg.
14. Grey cloth	18 paisa per square meter.

DECLARATION UNDER THE PROVISIONAL COLLECTION OF TAXES ACT, 1931 (XVI of 1931)

The provisions of clauses 8 and 9 of this Bill shall have effect, for the purposes of this declaration and of the Provisional Collection of Taxes Act, 1931 (XVI of 1931), as if they were provisions for the imposition of duties of central excise and customs respectively and it is hereby declared accordingly that it is expedient in the public interest that the provisions of the said clauses shall have immediate effect under that Act.

M. A. HAQ,
Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 5th January, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 3rd January, 1977 is hereby published for general information :—

ORDINANCE NO. I OF 1977

AN

ORDINANCE

to amend the Transfer of Evacuee Land (Katchi Abadi) Act, 1972

WHEREAS it is expedient to amend the Transfer of Evacuee Land (*Katchi Abadi)* Act, 1972 (XIII of 1972), for the purpose hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Transfer of Evacuee Land *(Katchi Abadi)* (Amendment) Ordinance, 1977.

(2) It shall come into force at once and shall be deemed to have been taken effect on the eighteenth day of September, 1972.

Price : Ps. 62

[221 Ex. Gaz.]

2. **Amendment of section 2, Act XIII of 1972.**—In the Transfer of Evacuee Land *(Katchi Abadi)* Act, 1972 (XIII of 1972), in section 2, in clause (d), after the brackets, figures and word "(XII of 1957)", the commas and words ", including any land, plot or vacant site allotted, transferred or otherwise disposed of by the Chief Settlement Commissioner or any other authority under either of the Acts or any other law for the time being in force" shall be added.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

No. F. 24 (1)|7-Pub.—The following Ordinance made by the President on the 5th January, 1977 is hereby published for general information :—

ORDINANCE NO. II OF 1977

AN

ORDINANCE

to provide for further land reforms

WHEREAS it is in the supreme national interest to bring about a more equitable distribution of wealth by carrying out further land reforms ;

AND WHEREAS clause (1) of Article 253 of the Constitution of the Islamic Republic of Pakistan provides that Parliament may by law prescribe the maximum limits as to property or any class thereof which may be owned, held, possessed or controlled by any person ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

CHAPTER I.—PRELIMINARY

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Land Reforms Ordinance, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(1) "Commission" means a Federal or a Provincial Land Commission constituted under the Land Reforms Regulation, 1972 ;

(2) "Government" means, in relation to the Islamabad Capital Territory, the Federal Government, and in relation to a Province, the Government of that Province ;

(3) "irrigated land" means land irrigated by a canal, tubewell, well, lift, spring, tank or by any other artificial means of irrigation ;

(4) "land" means land which is occupied or has been and can be let for agricultural purposes or for purposes allied or subservient to agriculture, and includes the sites of buildings on such land but does not include land occupied as the site of a village, town, factory or industrial establishment ;

(5) "orchard" means land under fruit trees planted to a density of twenty five trees or more per acre grown and maintained by human effort ;

(6) "owner" includes a person deemed to be an owner under sub-section (4) of section 184 of the West Pakistan Land Revenue Act, 1967 (W.P. Act XVII of 1967) ;

(7) "person" includes a religious, educational or charitable institution, every trust whether public or private, a Hindu undivided family, a company or association or body of individuals, and a cooperative or other society, but does not include a local authority, a university established by law, a joint stock company which is directly or indirectly held or controlled by Federal Government or a Provincial Government or by both or any other body in which the Government holds majority interest ;

(8) "public dues" include dues payable by a person to the Federal Government, or a Provincial Government or to a body directly or indirectly controlled by such Governments ;

(9) "prescribed" means prescribed by rules made under this Ordinance ;

(10) "President" means the President of the Islamic Republic of Pakistan ;

(11) "produce index unit" means the measure in terms of which the comparative productivity of an area of land of a particular kind in a particular assessment circle or area was computed and expressed for the purposes of the schemes relating to the resettlement of displaced persons on land or was determined under the provisions of the repealed Land Reforms Regulation, 1959 and the Land Reforms Regulation, 1972 and in respect of the assessment circle or area where no such unit was determined, such measure as may be determined by the Commission for the Province within which such assessment circle or area is situate ;

(12) "tenant" means a person who holds land under another person, and is, or but for a special contract would be, liable to pay rent for that land to that other person and includes the predecessors and successors-in-interest of such person; but does not include:—

(a) a mortgagee of the rights of a landowner, or

(b) a person holding stateland in any manner and for any purpose, or

(c) a person to whom a holding has been transferred, or an estate or holding has been let in farm under the West Pakistan Land Revenue Act, 1967, for the recovery of an arrear of land revenue or of a sum recoverable as such an arrear;

(13) "unirrigated land" means land other than irrigated land and includes land fed by rains, floods, hill torrents, and uncultivable or wasteland.

CHAPTER II.—RESTRICTION ON OWNERSHIP AND POSSESSION OF LAND

3. **Limits on individual holding.**—No person shall, after the commencement of this Ordinance, own or possess land, including his share in Shamilat, if any, in excess of one hundred acres of irrigated land or two hundred acres of unirrigated land, or irrigated and unirrigated land the aggregate of which exceeds one hundred acres of irrigated land (one acre of irrigated land being reckoned as equivalent to two acres of unirrigated land) or an area equivalent to eight thousand produce index units of land, whichever shall be greater:

Provided that in determining the entitlement of a person any improvement made by him on his land after the commencement of this Ordinance, shall not be taken into account.

4. **Choice and exchange of land.**—Save as otherwise provided in this Ordinance—

(1) a person who owns or possesses land including his share in Shamilat, if any, in excess to his entitlement under this Ordinance shall, out of such land, select in compact blocks as large as possible, the area which he is entitled to retain;

(2) a person who is required to surrender land under this Ordinance, before doing so, may, if allowed by an officer of the district concerned who is authorized by a Commission in this behalf, exchange the whole or any part of such land with land owned or possessed within the same district by any member of his family for the purpose of consolidation on the basis of equality of produce index value of the land proposed to be exchanged;

(3) no appeal shall lie in any court or before any authority whatsoever against an exchange of land allowed or disallowed under sub-section (2).

Explanation.—For the purpose of sub-section (2) "family" shall mean husband, wife or wives, sons and daughters.

5. **Partitioning of joint holdings and undivided Shamilat.**—Notwithstanding anything contained in any other law for the time being in force, a joint holding or an undivided shamilat shall, for the purposes of this Ordinance, be subject to partition to the extent of the share of a person who elects to surrender the whole or part of his share in such joint holding or such undivided shamilat.

6. **Certain transfers void.**—(1) The transfer of any land, and the creation of any right or interest in, or encumbrance on any land, made in any mannner whatsoever in respect of any area, on or after the commencement of this Ordinance by any person holding immediately before that date an area exceeding his entitlement under section 3, shall be and shall be deemed always to have been void, and the land so transferred or encumbered shall be deemed to have been owned or possessed, as the case may be, by the person by whom it was owned or possessed immediately before that date.

(2) Nothing in sub-section (1) shall apply to any transfer of land or the creation of any right or interest in or encumbrance on any land left with a person after he has surrendered the land in excess to his entitlement under this Ordinance.

CHAPTER III.—OBTAINING OF DECLARATIONS, VESTING OF LAND IN GOVERNMENT

7. **Declarations.**—(1) A Provincial Land Commission may, by notification in the official Gazette, require that any person or class of persons mentioned therein, shall submit such declarations to such authority, in such manner and form and by such date, as may be specified in the notification ;

(2) In case a person, who is required to make declaration under this section, owns or possesses land in more than one Province, he shall make the declaration to the Commission for the Province where he permanently resides, and the said commission may call for any information in respect of the declaration from any other province where the declarant owns or possesses land and pass Orders thereon ;

(3) In case a person, who is required to make declaration under this section, owns or possesses land in a province but resides permanently in another Province or abroad, he shall make the declaration to the Commission for the Province in which he owns or possesses land ;

(4) In case of a minor or a person of unsound mind, the declaration required under this section, shall be made on his behalf, by this guardian ;

(5) Where a person fails to make a declaration under this section, an officer of the district concerned, who is authorized by a Commission in this behalf, shall, of his own motion or otherwise, and after calling for such information and recording such evidence as he may deem necessary, determine the land owned or possessed by such person in execess to his entitlement under this Ordinance and make an order to this effect :

Provided that the order made under this sub-section shall be subject to confirmation by the Commission concerned within three months of making such order.

8. **Certain restrictions on cutting of trees and dismantling or removal of permanent installations or structures.**—A person, who owns or possesses land in excess to his entitlement under this Ordinance, or any one on his behalf shall not, with effect from the commencement of this Ordinance, cut or remove any tree or dismantle, demolish, damage or remove any permanent installation or structure, including buildings and tubewells on land, owned or possessed by him until the land in excess to his entitlement has been surrendered by him under this Ordinance.

9. **Vesting in Government of exess land.**—(1) Land in excess of the area permissible for retention by a person under section 3, shall be surrendered by him within four months of the commencement of this Ordinance, to the Land Commission of the Province where such land is situate, and it shall vest in Government free of any encumbrance or charge :

Provided that rights and obligations of any person in respect of the standing crops on land surrendered under this section shall remain unaffected until 30th day of June, 1977 ;

(2) Land determined, under sub-section (5) of Section 7, to be in excess to the entitlement of a person shall vest forthwith in the Government free of any encumbrance or charge and the defaulter shall be deemed to have forfeited the right and option under Section 4 ;

(3) Any land under litigation which is in excess to the entitlement of a person under this Ordinance, shall vest in the Government subject to the final adjudication of the rights of the litigants ;

(4) Any land surrendered by a person which was in his possession as a lessee or mortgagee shall not vest in Government but shall, subject to the provision of section 3, revert to lessor or mortgagor, as the case may be.

10. **Permanent installations and structures.**—Permanent installations and structures, including buildings and tubewells on land surrendered under section 9, shall not be removed, damaged, dismantled or demolished, and shall vest in Government alongwith such land, free of any encumbrance or charge.

CHAPTER IV.—COMPENSATION

11. **Compensation for land.**—The Federal Government shall in respect of land surrendered under section 9, pay compensation to the persons concerned at the rate of rupees thirty per produce index unit.

12. **Compensation for permanent installations, structures and buildings.**—Compensation for permanent installations and structures including buildings and tubewells on land surrendered under this Ordinance, shall be determined and paid by the Federal Government on the basis of actual cost incurred subject to such scale of depreciation as may be prescribed.

13. **Payment of compensation.**—(1) Payment of compensation under Section 11 and 12 shall be made through heritable bonds which shall be transferable and negotiable through or with banks and which shall be redeemable, at the discretion of the Federal Government, by 30th day of June, 1987 and shall carry interest per annum, with effect from the first day of July, 1977, at the rate of one per cent above the bank rate as notified by the State Bank of Pakistan, from time to time ;

(2) Where the total amount of compensation payable to a person under this Chapter, does not exceed Rupees Five Thousand, the Federal Government may pay the compensation in cash ;

(3) Payment of compensation under this section shall be made to the person concerned after deducting such public dues, owned by him, whose payment had fallen due on the commencement of this Ordinance and which remained unpaid upto the date of payment of compensation.

14. **Transfer of encumbrance or charge.**—Any encumbrance or charge existing on land surrendered by a person or on permanent installations and structures including tubewells on such land, shall be deemed to be an encumbrance or charge on land retained by him under this Ordinance :

Provided that if the encumbrance or charge exceeds the value of the land left with a person, it shall to the extent of such excess, be deemed to be an encumbrance or charge on the bonds payable to him as compensation.

CHAPTER V.—UTILIZATION OF SURRENDERED LAND

15. **Disposal of surrendered land.**—(1) Land vested in Government under this Ordinance, shall, subject to the provisions of this section, be granted free of charge to the tenants who are shown in the Revenue Records to be in cultivating possession of it during Kharif 1976 and Rabi 1975-76 :

Provided that no land shall be granted to a tenant who but for the coming into force of this Ordinance, would have been entitled to inherit land from a person who is required to surrender land under section 9 ;

(2) Where any tenant who is entitled to grant of land under sub-section (1) already owns land, he shall be granted only so much land which together with the land already owned by him, does not exceed twelve acres ;

(3) Land which is not granted under sub-sections (1) and (2) shall be granted to other landless tenants or persons owning less than twelve acres.

16. **Conditions for grant of land.**—(1) Grant of land under section 15 shall be made on the following conditions :—

(a) A grantee or his heirs shall not alienate by sale, gift, mortgage or otherwise the land or any portion thereof during a period of twenty years from the date of the grant :

Provided that for the purpose of obtaining a loan for the development of the land the grantee or his heirs may mortgage it in favour of Government, a Government sponsored institution or a co-operative society ;

(b) A grantee or his heirs shall maintain the land in proper state of cultivation and the whole of the land shall be used for the sole purpose of agriculture ;

(c) A grantee or his heirs shall not sublet the land.

(2) The Provincial Land Commission concerned may cancel a grant for violation of any of the terms and conditions of the grant after giving an opportunity of being heard to the grantee or his heirs, as the case may be.

17. **Utilization of land.**—Notwithstanding anything contained in section 15, a Provincial Government may, subject to the approval of the Federal Government, utilize or dispose of land surrendered under section 9 for such public purpose and in such manner as the Provincial Government may deem fit, if it is—

(a) an orchard ; or

(b) state land granted on instalments where any instalment in respect of such land remains unpaid ; or

(c) land surrendered by any religious, charitable or educational society or institution ; or

(d) land surrendered by any trust or waqf, whether public or private ; or

(e) land under Shikargahs and stud or livestock farms ; or

(f) Untenanted land.

CHAPTER VI.—LAND COMMISSIONS

18. **Functions of Federal Land Commission.**—Federal Land Commission shall—

(1) coordinate the functioning of Provincial Land Commission ;

(2) assist the Federal Government in deciding any dispute or difference between two or more Provincial Land Commissions ;

(3) assist the Federal Government in the exercise of its powers under section 27 ;

(4) issue such directions to any or all Provincial Land Commissions as may be necessary for the purposes of this Ordinance ;

(5) perform such other functions as may, from time to time, be assigned to it by the Federal Government.

19. **Powers and functions of a Provincial Land Commission.**—Subject to the provisions of this Ordinance, a Provincial Land Commission shall exercise all powers and perform all functions necessary for the implementation of this Ordinance in the Province concerned.

20. **Power to set up Organisations etc.**—A Commission may set up such Organizations and appoint such authorities, Officers and staff and confer such powers upon, and assign such duties to them as it may deem necessary for the purposes of this Ordinance.

21. **Power to make rules.**—A Commission may make rules for carrying out the purposes of this Ordinance, including rules on matters relating to or connected with the presentation, hearing and determination of appeals from, and applications for revision and review of, orders made under this Ordinance :

Provided that the rules made under this section, in case of Federal Land Commission shall be subject to approval of the Federal Government, and in case of a Provincial Land Commission, to the approval of the Provincial Government concerned.

22. **Delegaton of powers.**—(1) The Federal Government may, at any time, delegate any of its powers or functions under this Ordinance to such body or person as it may deem necessary for the purposes of this Ordinance.

(2) A Commission may, at any time, by notification in the official Gazette, delegate any of its powers to any of its members or officers or authorities, subject to such conditions ; if any, as may be specified in the notification.

23. **Reconstitution of a Commission.**—The Federal Government may, at any time, by notification in the Official Gazette, reconstitute a Commission to comprise such persons as it deems fit, and the Commission so reconstituted shall be deemed to be a Commission under paragraphs 4 or 4A, as the case may be, of the Land Reforms Regulation, 1972.

24. **Power to review.**—A Commission shall review a case or a class of cases decided by it before or after the commencement of this Ordinance, if so directed by the Federal Government.

25. **Abatement of pending proceedings.**—All proceedings pending before the Federal Land Commission shall, on commencement of this Ordinance, stand abated unless the Federal Government directs otherwise in a case or class of cases.

26. **Removal of doubt.**—If any dispute or doubt arises as to the extent or scope of any power or the manner in which it shall be exercisable by a Commission, the matter shall be referred to the Federal Government whose decision thereon shall be final.

27. **Powers of the Federal Government.**—The Federal Government may, at any time, of its own motion or otherwise, take cognizance of a case not taken up by a Commission or withdraw a case pending before a Commission or call for a case decided by a Commission or any authority enpowered by a Commission in this behalf, and pass such order as it may deem necessary and the order so passed shall be final :

Provided that no order, under this section, shall be passed, adversely affecting the rights of any person, unless such person has been given an opportunity of being heard.

CHAPTER VII.—BAR OF JURISDICTION AND INDEMNITY

28. **Bar of jurisdiction.**—(1) No court shall call in question or permit to be called in question any provision of this Ordinance or of any rule or order made or anything done or any action taken thereunder.

(2) No court shall grant any injunction or make any order, or entertain any proceeding, in relation to anything done or intended to be done under this Ordinance.

29. **Indemnity.**—No suit, prosecution or other legal proceeding shall lie against the Federal Government, or a Provincial Government, or a Commission or any other person for anything in good faith done under this Ordinance or any rule or Order made thereunder.

CHAPTER VIII.—MISCELLANEOUS

30. **Ordinance to override other laws etc.**—The provisions of this Ordinance, and any rule or order made thereunder, shall have effect notwithstanding anything to the contrary contained in any law for the time being in force, or in any order or decree of a court or Tribunal or other authority or in any rule of Custom or usage or in any contract, instrument, deed or other document.

31. **Power to exempt.**—The Federal Government, if satisfied, may, by notification in the official gazette, exempt from the operation of this Ordinance any educational institution or a cooperative farming society :

Provided that an exemption granted to a cooperative society shall not apply to land owned by a member of such society.

32. **Removal of difficulties**.—If any difficulty arises in giving effect to any provision of this Ordinance, the Federal Government may make such order, not inconsistent with the provisions of this Ordinance, as may appear to it to be necessary for the purposes of removing the difficulty.

CHAPTER IX.—PUNISHMENT AND PROCEDURE

33. **Offences and penalties.**—(1) Whoever—

(a) fails to surrender land as required under this Ordinance, or

(b) fails to make any declaration or furnishes incomplete or false information or fails to furnish any information as required under this Ordinance, or

(c) tampers with any record relevant for the purposes of this Ordinance, or

(d) obstructs any person in the discharge of his duties and functions under this Ordinance, or

(e) commits or attempts to commit an act or omission to defeat any of the purposes of this Ordinance, or

(f) contravenes or fails to comply with any other provision of this Ordinance

shall be punishable with rigorous imprisonment for a term which may extend to seven years or with forfeiture of his immovable property or with both.

(2) A person convicted of any offence under sub-section (1) shall be disqualified from being a member of Parliament or a Provincial Assembly or any local elective body and from being elected and chosen as such a member for a period of five years from the date of such conviction ;

(3) Any person convicted of any offence under sub-section (1) shall be disqualified from being a public servant or from being appointed as such or from holding any other office for which a person guilty of any offense involving moral turpitude is disqualified.

34. **Cognizance of offence.**—No court or Tribunal shall take cognizance of an offence under this Ordinance except on a report in writing of the facts constituting such offence, made by a public servant under order or authority of the Federal Government or a Provincial Government.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BOUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

No. F. 24 (1)/77-Pub.—The following Ordinance made by the President on the 5th January, 1977 is hereby published for general information :—

ORDINANCE NO. *III* OF 1977

An Ordinance to provide for taxation of agricultural income and to give effect to other financial proposals of the Federal Government.

WHEREAS it is expedient to provide for taxation of agricultural income in the country on a uniform basis and to give effect to other financial proposals of the Federal Government :

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW THEREFORE, in exercise of powers conferred by Clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title annd commencement.**—

(i) This Ordinance may be called the Finance (Supplementary) Ordinance, 1977.

(ii) It extends to the whole of Pakistan.

(iii) It shall come into force at once, so however that income to which the Sixth Schedule applies, shall be liable to tax for the first time in any assessment for the year beginning on the first day of July, 1977.

2. **Amendment of Act XI of 1922.**—The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely :—

(1) in section 2, in clause (1) in sub-clause (a)—

(i) after the words "used for agricultural purposes" a full-stop shall be added, and

(ii) the words "and is either assessed to land revenue in Pakistan or subject to a local rate assessed and collected by officers of the Government as such :" shall be omitted.

(2) in section 4, in sub-section (3), for clause (viii), the following shall be substituted, namely,—

"(viii) agricultural income subject to the following limits—

(*a*) where the total areas of land owned or cultivated by such person, from which such income is derived does not exceed twenty-five acres of irrigated land or fifty acres of unirrigated land or irrigated and unirrigated land the aggregate of which does not exceed twenty-five acres of irrigated land.	The whole of such income.
(*b*) where the land owned or cultivated by such person, from which such income is derived exceeds twenty-five acres or irrigated land or fifty acres of unirrigated land of irrigated and unirrigated land the aggregate of which exceeds twenty-five acres of irrigated land.	Nil.

Explanation (1).—For the purpose of this clause " irrigated land " means such land as is irrigated by a canal, tubewell, well, lift, spring, tank or any other artificial means of irrigation.

Explanation (2).—For the purposes of computation under this clause two acres of unirrigated land shall be reckoned as one acre of irrigated land.

(3) in section 10, after sub-section (9), the following sub-section shall be inserted,—

" (10) Notwithstanding anything to the contrary contained in the preceding sub-sections and section 24, the profits and gains from vocation of agriculture, hereinafter called the agricultural income, of any person, shall be computed and assessed in accordance with the rules contained in the Sixth Schedule ".

(4) in section 18A, in sub-section (1)—

(a) after the words " In the case of income " the words " other than income to which the Sixth Schedule applies and ", shall be added, and

(b) the words " other than " shall be omitted.

(5) in section 22, in sub-section (1A),—

(a) the following clause shall be inserted—

(i) in the case of a person the major portion of whose total income consists of income to which the Sixth Schedule applies, by the fifteenth day of December next following, and

(b) the existing clauses (i) and (ii) shall be renumbered as (ii) and (iii) respectively.

(6) For section 22A the following shall be substituted—

" 22A. Every person who is required to furnish a return under sub-section (1) of section 22 shall pay the amount of tax payable on the basis of the said return as reduced by the amount of any tax already deducted from his income under section 18 or paid by him under section 18A in the following manner—

(*a*) where the major portion of total income consists of income to which the Sixth Schedule applies	50% of such tax on the date on which he furnishes the return and the balance on 15th day of May next following.
(*b*) in other cases	on the date on which he furnishes the return.

(7) In section 23, after sub-section (6) the following sub-section (6A) and (6B) shall be added :—

" (6A) Whenever there is included in the total income of any person determined under the provision of this Act, any income to which the

Sixth Schedule applies, the Income Tax Officer shall apportion the tax payable by such person in respect of such income and such tax shall be apportioned in the same proportion as such income bears to other income.

"(6B) In cases to which Sixth Schedule applies and the assessee earns agricultural income in more than one province, the Income Tax Officer shall further apportion such tax in such shares as may correspond to the agricultural income earned by the assessee in each such province."

(8) After section 67B the following new section shall be added :—

"(68) The total tax apportioned to each province under sub-sections (6A) and (6B) of section 23 shall on recovery be distributed to each such province."

(9) After the Fifth Schedule, the following new Schedule shall be added, namely :—

"THE SIXTH SCHEDULE

(See sub-section 10 of section 10)

RULES FOR THE COMPUTATION OF AGRICULTURAL INCOME

1. Where any person has agricultural income such income shall be computed after making the following allowances, namely,

(i) Any rent paid for the land used by him for agriculture ;

(ii) Any sum paid as interest on capital borrowed for agriculture ;

(iii) Any sum paid as premium for insurance against risk, damage or destruction of buildings, machinery, stocks and stores pertaining to agricultural operations ;

(iv) Any expenditure incurred on repairs of buildings, machinery and plant used for the purposes of earning agricultural income ;

(v) In respect of depreciation of such buildings, machinery, plant or furniture being the property of the assessee used for the purposes of earning agricultural income, other than buildings, machinery, plant or furniture in respect of which the assessee is entitled to depreciation under clause (vi) of sub-section (2) of section 10 of the Act, a sum equivalent to such percentage of the written down value thereof as may in case or class of cases be prescribed ;

(vi) Any expenditure on purchase of such animals as are used for the purposes of agriculture, which have died or become permanently useless ;

(vii) Any sum paid on account of land revenue, local cesses, municipal taxes and rates in respect of the agricultural land ;

(viii) Any sum paid in cash or kind for labour for carrying out agricultural operations ;

(ix) Any expenditure incurred on the purchase of seed, fertilizer and pesticides ;

(x) Any sum paid as water rates or for purchase of water ;

(xi) Any expenditure incurred on hiring animals, tractors and agricultural implements used for earning agricultural income ;

(xii) Any expenditure incurred on repairs and maintenance of water courses ;

(xiii) Any expenditure incurred on harvesting and marketing of the agricultural produce ; and

(xiv) Any other expenditure not being in the nature of the capital expenditure or personal expenses of the assessee, laid out or expended wholly and exclusively for the purposes of agriculture.

2. Cost of tractors, agricultural machinery and implements, tubewells and investment in levelling and development of land being the property of the assessee and used by him for the purposes of agriculture, shall be allowed as deduction from agricultural income of the year in which they are purchased for use.

3. Where any deduction under paragraph 2 together with allowances under sub-paragraphs (v) and (vi) of paragraph 1 cannot be made in full in any year owing to there being no agricultural income chargeable for that year or such income being less than the allowance, the allowance or part of the allowance to which effect cannot be given, shall be carried forward and added to such allowance for the following year. ".

3. **Income-tax and Super-tax.**—(1) Subject to the provisions of sub-sections (2), (3), (4) and (5), in making any assessment for the year beginning on the first day of July, 1977—

(a) income-tax shall be charged at the rates specified in Part I of the Schedule ; and

(b) the rates of super-tax shall, for the purposes of section 55 of the Income-tax Act, 1922 (XI of 1922), be those specified in Part II of the Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1977 where the total income of a company includes any profits and gains from the life insurance business, super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consists of such inclusion.

(3) In making any assessment for the year beginning on the first day of July, 1977, where the assessee is a cooperative society, the tax shall be payable at the rates specifid in paragraph A of Part I, or paragraph B of Part I and paragraph A of Part II of the Schedule as if the assessee were a company to which the proviso to paragraph A of the said Part II applied, whichever treatment is more beneficial to the assessee.

(4) (a) In making any assessment for the year beginning on the first day of July, 1977, where the total income of an assessee includes any profits and gains derived from export of goods manufactured in Pakistan, income-tax and super-tax, if any, payable in respect of such profits and gains shall, subject to the

provisions of clauses (b), (c) and (d), be reduced by an amount equal to fifty per cent of the income-tax and super-tax, if any, attributable to sale proceeds of such goods :

Provided that in the case of a registered firm, super-tax payable by it under paragraph C of Part II of the Schedule shall be reduced under this clause by so much of such amount calculated on the basis of the income-tax payable on its total income under paragraph A of Part I as if it were the total income of an unregistered firm as does not exceed the said super-tax.

(b) Nothing in clause (a) shall apply to a company which has not made such effective arrangements as may be prescribed by the Central Board of Revenue for declaration and payment in Pakistan of dividends payable out of its profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), and for the deduction of tax from such dividends.

(c) Nothing contained in clauses (a) and (b) shall apply in respect of the following goods or class of goods, namely :—

(i) raw cotton ;

(ii) such other goods as may be notified by the Central Board of Revenue from time to time.

(d) The Central Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section.

(5) In cases to which section 17 of the said Act applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates referred to in sub-section (1).

(6) For the purposes of making deduction of tax under section 18, of the said Act, the rates specified in Part I and Part II of the Schedule shall apply as respects the year beginning on the first day of July, 1977, and ending on the thirtieth day of June, 1978.

(7) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the said Act ; and the expression "public company" means a company—

(i) in which not less than fifty per cent of the shares are held by the Government ; or

(ii) whose shares were the subject of dealings in a registered stock exchange in Pakistan at any time during the previous year and remained listed on the stock exchange till the close of that year.

THE SCHEDULE

(*See* section 3)

PART I

RATES OF INCOME TAX

A. In the case of every individual, unregistered firm, an association of persons, Hindu undivided family and every artificial juridicial person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922), not being a case to which paragraph B of this part applies—

1. Where the taxable income does not exceed Rs. 5,000.	10%
2. Where the taxable income exceeds Rs. 5,000 but does not exceed Rs. 10,000.	Rs. 500 + 20% of the amount exceeding Rs. 5,000
3. Where the taxable income exceeds Rs. 10,000 but does not exceed Rs. 20,000.	Rs. 1,500 + 30% of the amount exceeding Rs. 10,000
4. Where the taxable income exceeds Rs. 20,000 but does not exceed Rs. 30,000.	Rs. 4,500 + 40% of the amount exceeding Rs. 20,000.
5. Where the taxable income exceeds Rs. 30,000.	Rs. 8,500 + 50% of the amount exceeding Rs. 30,000.

Provided that—

(i) no income-tax shall be payable on a total income which before deduction of the sums, if any, exempt under the first and third proviso to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15CCC, section 15D, section 15F, section 15H, section 15HH, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922), does not exceed Rs. 12,000;

(ii) where the total income of an assessee exceeds Rs. 12,000 but does not exceed Rs. 15,000, the income-tax payable shall not exceed fifty per cent of the amount by which the total income exceeds Rs. 12,000:

(iii) where the total income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the super-tax payable under the said paragraph as bears to the total amount of such super-tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income-tax payable by such partner under this paragraph and, if the sum so arrived at exceeds fifty per cent of the total income of such partner (including his share of income, profits and gains of the firm), the amount of income-tax payable by him under this paragraph shall be reduced by the amount of such excess.

Explanation.—The expression "taxable income", as used in this paragraph, means—

(a) in the case of an assessee to whom or to which clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income;

(b) in any other case, the total income of an assessee as diminished by the allowance admissible under the first and third provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15CCC, section 15D, section 15F, section 15H, section 15HH, section 58F and section 58W of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every local authority and in every case in which, under the provisions of the Income-tax Act, 1922 (XI of 1922), income tax is to be charged at the maximum rate.	30 *per cent* of the total amount.

C. In the case of every company, being a public company or a foreign association declared to be a company by the Central Board of Revenue under clause (5A) of section 2 of the Income-tax Act, 1922 (XI of 1922), on the total income excluding such part of the total income as consists of any dividends or bonus or bonus shares to which sub-paragraph (3) or sub-paragraph (4) of paragraph A of Part II applies.	30 *per cent* of such income.
D. In the case of every other company, on the total income excluding such part thereof as consists of any bonus or bonus shares to which sub-paragraph (4) of paragraph A of Part II applies.	30 *per cent* of such income.

PART II

RATES OF SUPER TAX

	Rates
A. In the case of a company,—	
(1) on the total income, excluding such part of the total income as consists of dividends or bonus or bonus shares to which sub-paragraphs (3) and (4) apply, where such company is a company to which paragraph C of Part I applies.	35 per cent of such income in the case of a banking company and 20 per cent of such income in the case of a company other than a banking company ;
(2) on the total income excluding such part of the total income as consists of bonus or bonus shares to which sub-paragraph (4) applies where such company is a company to which sub-paragraph (1) does not apply.	35 per cent of such income in the case of a banking company and 20 per cent of such income in the case of a company other than a banking company.

Provided that where a company, in respect of the profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the Central Board of Revenue in this behalf for the declaration and payment in Pakistan of dividends payable out of such profits and gains and for the deduction of tax from such dividends, rebates shall be allowed as follows :—

(i) a rebate of 5 per cent to such company not being a banking company if it is a public company ;

(ii) a rebate of 5 per cent to such company not being a banking company if it is a public company to which clause (iii) does not apply, if its paid-up capital plus free reserves as on the last day of the previous year does not exceed Rs. 5,00,000 ;

(iii) a rebate of 5 per cent on so much of the income, profits and gains of such company, being a public company, as are derived by it from an industrial undertaking if its paid-up capital plus free reserves as on the last day of the previous year does not exceed Rs. 10,00,000 ;

(iv) a rebate of 5 per cent on so much of the income, profits and gains of such company, as are derived by it from an industrial undertaking commencing commercial production at any time between the first day of July, 1975 and the thirtieth day of June, 1980 (both dates inclusive) if the original cost of fixed assets (excluding the cost of land) owned by the company and used by the undertaking does not exceed Rs. 30,00,000, so however that no rebate under clauses (ii) and (iii) shall be allowed to such company ;

(v) a rebate of 10 per cent to such company in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income Tax Act, 1922 (XI of 1922), applies or which are derived by it in Pakistan from processing, freezing, preserving and canning of food, vegetable, fruit, grain, meat, fish and poultry ;

(vi) a rebate of 15 per cent to such company on so much of the income, profits and gains accruing or arising outside Pakistan to which sub-section (4) of section 3 does not apply as are brought by it in Pakistan.

Explanation.—The term " industrial undertaking ", as used in clause (iii) means an undertaking which is set up or commenced in Pakistan on or after the 14th day of August, 1947, and which employs (i) ten or more persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency or (ii) twenty or more persons in Pakistan and does not involve the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is—

(i) engaged in—

(a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original condition ;

(b) ship-building ;

(c) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power ;

(d) the working of any mine, oil-well or other source of mineral deposits not being an undertaking to which the Second and Third Schedules to the Income Tax Act, 1922 (XI of 1922) apply ; or

(ii) any other industrial undertaking which may be approved by the Central Board of Revenue for the purpose of this clause.

(3) to which paragraph C of Part I applies, on the amount representing income from dividends from a company having its registered office in Pakistan—

	Rates
(*a*) where such dividends are received by a public company and are declared and paid by a company formed and registered in Pakistan under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a law within the legislative competence of Parliament in respect of the share capital issued, subscribed and paid after the fourteenth day of August, 1947.	10 per cent of such amount.

(*b*) in other cases.	15 per cent of such amount.

(4) on the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the company to its share-holders with a view to increasing its paid-up capital:—

	Rates
(*a*) where a company which issued shares or bonus, as the case may be, is a public company.	10 per cent of such amount.
(*b*) in other cases.	15 per cent of such amount.
B. In the case of every local authority on the whole of the total income.	12.5 per cent of the total income.

C. In the case of every registered firm:—

(1) where the total income does not exceed Rs. 15,000.	*Nil.*
(2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 30,000.	5 per cent of the amount exceeding Rs. 15,000.
(3) where the total income exceeds Rs. 30,000 but does not exceed Rs. 60,000.	Rs. 750 *puls* 10 per cent of the amount exceeding Rs. 30,000.
(4) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000.	Rs. 3,750 *puls* 20 per cent of the amount exceeding Rs. 60,000.
(5) where the total income exceeds Rs. 1,00,000.	Rs. 11,750 *pulu* 30 per cent of the amount exceeding Rs. 1,00,000.

Explanation.—The term "registered firm" as used in this paragraph means a firm registered under section 26A of the Income Tax Act, 1922 (XI of 1922), or a firm treated as a registered firm under clause (b) of sub-section (5) of section 23 of the said Act.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 12th January, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 11th January, 1977, is hereby published for general information :—

ORDINANCE No. IV OF 1977

AN

ORDINANCE

to provide for effective prevention of smuggling and for matters connected therewith.

WHEREAS it is expedient to provide for effective prevention of smuggling and for matters connected therewith ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

CHAPTER I

PRELIMINARY

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Prevention of Smuggling Ordinance, 1977.

(2) It extends to the whole of Pakistan.

Price : Ps. 62

[285 Ex. Gaz.]

(3) It shall come into force on such day as the Federal Government may, by notification in the official Gazette, appoint.

2. **Definitions.**—(1) In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "associate", in relation to a person, means—

(i) any individual who is or has been residing in the residential premises, including out-houses and servant-quarters, of such person;

(ii) any individual who is or has been managing the affairs or keeping the accounts of such person;

(iii) any association of persons, body of individuals, partnership firms, or private limited company within the meaning of Companies Act, 1913 (VII of 1913), of which such person is or has been a member, partner or director;

(iv) any individual who is or has been a member, partner or director of an association of persons, body of individuals, partnership firm or a private limited company referred to in clause (iii);

(v) a trustee of any trust created by such person; or

(vi) where the Special Judge, for reasons to be recorded, considers that any property of such person is held on his behalf by any other person, such other person;

(b) "prescribed" means prescribed by rules made under this Ordinance;

(c) "property" includes property held outside Pakistan and any interest in property;

(d) "property acquired by smuggling" means property acquired, whether before or after the commencement of this Ordinance, by any person the aggregate value of the property held by whom exceeds one lac rupees, either wholly or partly.

Explanation.—In this clause, "value" means the market-value at the time the property in question was acquired;

(e) "relative", in relation to a person, means—

(i) spouse of the person;

(ii) brother or sister of the person;

(iii) brother or sister of the spouse of the person;

(iv) any lineal ascendant or descendant of the person;

(v) any lineal ascendant or descendant of the spouse of the person;

(vi) spouse of a person referred to in sub-clause (ii), (iii), (iv) or (v); or

(vii) any lineal descendant of a person referred to in sub-clause (ii) or (iii);

(f) "smuggling" has the same meaning as in clause (s) of section 2 of the Customs Act, 1969 (IV of 1969), but, in Chapter II, relates only to the taking of goods out of Pakistan;

(g) "Special Appellate Court" means a Special Appellate Court constituted under section 46; and

(h) "Special Judge" means a Special Judge appointed under section 44.

(2) Expressions used in this Ordinance but not herein defined shall have the same meaning as are assigned to them in the Code of Criminal Procedure, 1898 (V of 1898), or the Customs Act, 1969 (IV of 1969).

CHAPTER II

PREVENTIVE DETENTION

3. **Preventive detention.**—(1) In order to maintain supplies essential to the community, if the Federal Government or a Provincial Government is satisfied that, for preventing any person from indulging in smuggling, it is necessary to detain him, it may, by an order in writing, direct the arrest and detention of such person for such period as may, subject to the provisions of this Ordinance, be specified in the order.

(2) When an order of detention is made by the Provincial Government, it shall immediately forward to the Federal Government a report in respect of that order and, when such order is made by the Federal Government, it shall immediately intimate this fact to the Provincial Government of the Province in which such person ordinarily resides.

(3) An order of arrest under sub-section (1) may be addressed to a police officer or any other person and such officer or person shall have the power to arrest the person mentioned in the order and, in doing so, he may use such force as may be necessary.

(4) The police officer or other person, as the case may be, arresting a person in pursuance of an order under sub-section (1) shall commit the arrested person to such custody as may be specified under sub-section (5).

(5) Every person in respect of whom a detention order has been made shall be detained in such custody and under such conditions as to maintenance, interviews or communication with others, discipline and punishment for breach of discipline as the Federal Government may, by general or special order, specify.

(6) Where a detention order has been made under sub-section (1) against any person, the Government making the order shall, as soon as may be, but not later than fifteen days from the date of detention, communicate to such person the grounds on which the order has been made and shall afford him the earliest opportunity of making a representation against the order:

Provided that the Government may refuse to disclose facts the disclosure of which it considers to be against the public interest.

(7) Where a representation is made to the Government under sub-section (6), it may, on consideration of the representation and giving the person detained an opportunity of being heard, modify, rescind or confirm the order.

4. **Powers to deal with an absconding person.**—(1) If the Federal Government, or as the case may be, a Provincial Government has reason to believe that a person in respect of whom a detention order has been made is absconding or is concealing himself so that the order cannot be executed, that Government may—

(a) send a report in writing of the fact to the Magistrate having jurisdiction in the place where such person ordinarily resides or has his property, and thereupon the Magistrate shall take proceedings under section 87, section 88 and section 89 of the Code of Criminal Procedure, 1898 (Act V of 1898), in respect of such person and his property as if the detention order were a warrant issued by such Magistrate ; or

(b) by order published in the official Gazette or any newspaper, direct such person to appear before such officer, at such place and within such period as may be specified in the order ; and if such person fails to comply with such direction, he shall, unless he proves that it was not possible for him to comply therewith and that he had, within the period specified in the order, informed the officer mentioned in the order of the reason which rendered compliance therewith impossible and of his whereabouts, be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

(2) A police officer, not below the rank of sub-inspector, if satisfied on the receipt of credible information that a person against whom an order of arrest and detention has been made under sub-section (1) of section 3 is present within his jurisdiction, may arrest him without a warrant in the same manner as he would have done if such order of arrest had been addressed to him and thereupon commit the arrested person to such custody as may be specified under sub-section (5) of section 3, or, if he receives any requisition in this behalf from the police officer or other person to whom the detention order has been addressed for execution, he shall commit the person arrested to the custody of such police officer or other person.

(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), an offence under clause (b) of sub-section (1) shall be cognizable and non-bailable.

5. **Review Boards.**—(1) As soon as may be, the Federal Government and each Provincial Government shall constitute one or more Review Boards, each consisting of a Chairman and two other persons, each of whom is or has been a Judge of the Supreme Court or a High Court to be appointed by the Chief Justice of Pakistan.

(2) The opinion of the Review Board shall be expressed in terms of the views of the majority of its members, including the Chairman.

(3) A person shall not be detained under an order made under section 3 for a period exceeding three months unlss the Review Board, to which a reference shall be made by the Government making such order, has reported, before the expiration of the said period, that there is, in its opinion, sufficient cause for such detention, and, if the detention is continued after the said period of three months, unless the Review Board has again reviewed his case and reported, before the expiration of each priod of three months, that there is, in its opinion, sufficient cause for such detention.

(4) For the purpose of the proviso to clause (7) of Article 10 of the Constitution, smuggling shall be an anti-national activity.

(5) Where a person is to be detained for a period exceeding three months, the Federal Government, or as the case may be, the Provincial Government shall, before the expiration of that period, refer his case to the Review Board and shall furnish to the Review Board all documents relevant to the case unless a certificate, signed by a Secretary to the Government concerned, to the effect that it is not in the public interest to furnish any documents, is produced.

(6) The Review Board shall, after affording the person detained an opportunity of being heard in person and considering the material placed before it, including the representation, if any, made by such person and, if necessary, calling for any further information from the Government, submit its report, before the expiration of the period of three months mentioned in sub-section (3), to the Government.

(7) If, in any case, the Review Board reports that there is, in its opinion, no sufficient cause for further detention of the person whose case has been referred to it, the Government concerned shall revoke the detention order and direct that such person be released immediately or on the expiry of the period of detention.

(8) If the Board reports that there is, in its opinion, sufficient cause for the detention of such person, the Government concerned may, subject to the provisions of sub-section (3), continue to detain him for such period as it may deem fit.

(9) The Review Board shall determine the place of detention of the person detained and fix a reasonable subsistence allowance for his family ; and thereupon such person shall, if he is detained elsewhere in pursuance of an order made under sub-section (4) of section 3, immediately be shifted to and detained at the place specified by the Board.

(10) A person whose case has been referred to the Review Board under sub-section (5) shall not be entitled to be represented or defended by a legal practitioner before the Board, and the proceedings and the report of the Board, excepting that part of the report in which the opinion of the Board is specified, shall be confidential.

6. **Power to revoke or modify detention order.**—(1) Without prejudice to the provisions of section 21 of the General Clauses Act, 1897 (X of 1897), a detention order may, at any time, be revoked or modified—

(a) by the Government by which such order was made ; or

(b) by the Federal Government if the order was made by any of its officers or by any Provincial Government or any officer of that Government.

(2) The revocation, otherwise than on the recommndation of the Review Board, of a detention order against any person, or the expiry of any such order, shall not bar the making, against the same person and on the same grounds, of a fresh detention order :

Provided that a person shall not be detained under successive orders on the same grounds for a period exceeding three months in the aggregate unless the Review Board has reported before the expiration of the said period that there is, in its opinion, sufficient cause for such detention.

Explanation.—In computing the aggregate period of three months, there shall be excluded any period for which the person concerned has been detained with the authority of the Review Board under section 5.

7. **Delegation.**—The Federal Government or, as the case may be, a Provincial Government may, by notification in the official Gazette, delegate all or any of its powers under this Chapter to any of its officers, not below the rank of a Joint Secretary, in case the delegation is to be made by the Federal Government, and, not below the rank of a Secretary, if the delegation is to be made by a Provincial Government.

CHAPTER III

SECURITY AND OTHER PROCEEDINGS

8. **Power to require person suspected of smuggling to appear.**—Whenever a Special Judge has information that there is within the limits of his jurisdiction any person who, within or without such limits, is indulging in smuggling, such Judge may, if he is of the opinion that there is sufficient ground for proceeding, require such person, in the manner hereinafter provided, to appear before him.

9. **Power of Special Judge to have inquiry conducted by Magistrate, etc.**—(1) If the Special Judge receives credible information that any person within his jurisdiction is indulging in smuggling but there is no sufficient ground for proceeding against him under section 8, the Special Judge may direct any Magistrate or police officer or officer of any other Department to hold a preliminary inquiry into the truth of such information and submit his report within such period as the Special Judge may specify and such Magistrate or officer shall comply with such direction.

(2) On the receipt of such report, if the Special Judge is satisfied that there is sufficient ground for proceeding against the person in respect of whom the report has been received, the Special Judge shall proceed under section 8.

(3) If the report discloses no sufficient ground for proceeding against the person under any provision of this Ordinance, the Special Judge may file the report.

10. **Power to proceed against person accused of smuggling.**—(1) When the Special Judge acting under section 8 deems it necessary to proceed against the person in respect of whom such information has been received, he shall make an order in writing setting forth the substance of such information and his reasons for taking action.

(2) If the person in respect of whom such order is made is present in court, it shall be read over to him and, if he so desires, the substance thereof shall be explained to him.

(3) If such person is not present in court, the Special Judge shall issue a summons requiring him to a appear or, if such person is in custody, make an order directing the officer in whose custody he is to bring him before the Court:

Provided that the Special Judge may, at any time, issue a warrant, bailable or non-bailable, for the arrest and production of such person before him if he is satisfied that—

(i) such person is purposely avoiding service of summons; or

(ii) such person does not appear inspite of service of the summons ; or

(iii) for any other reason to be recorded,

it is necessary to issue a warrant.

11. **Report to Magistrate in respect of absconder, etc.**—If the Special Judge has reason to believe that a person against whom a warrant of arrest has been issued under sub-section (3) of section 10 has absconded or is concealing himself to avoid the execution of the warrant, the Special Judge may make a report to the Magistrate having jurisdiction in the area where such person ordinarily resides or has property, and the Magistrate shall take proceedings under sections 87, 88 and 89 of the Code of Criminal Procedure, 1898 (Act V of 1898), in respect of such person and his property as if the warrant were a warrant issued by such Magistrate.

12. **Summons, etc., to embody substance of order.**—Every summons or warrant issued under sub-section (3) of section 10 shall, so far as possible, embody the substance of the order made under sub-section (1) of that section.

13. **Power to dispense with personal appearance.**—The Special Judge may, for sufficient reason, dispense with the personal attendance of any person called upon to show-cause under section 10 and may permit him to appear by an advocate, subject to such conditions, if any, that the Judge may deem fit to impose and may, at any time, revoke the order dispensing with such attendance.

14. **Inquiry by Special Judge.**—(1) When an order made under sub-section (1) of section 10 has been read over under sub-section (2) thereof, or when any person appears or is brought before the Special Judge in compliance with, or its execution of, a summons or a warrant issued under sub-section (3) of that section, the Special Judge shall proceed to inquire into the truth of the information upon which the action has been taken and to take such further evidence as may appear necessary :

Provided that, if, before the commencement of evidence, the person complained against requests for a copy of such information, it shall be supplied to him free of cost.

(2) Such inquiry shall, subject to the provisions of this Ordinance, be made, as nearly as may be practicable, in the manner prescribed in the Code of Criminal Procedure, 1898 (Act V of 1898), for conducting trials and recording evidence in cases triable by a Court of Session, except that no charge need be framed :

Provided that any omission or failure to follow that procedure shall not, unless it has occasioned a failure of justice, vitiate the proceedings.

(3) For the purpose of conducting inquiry under this Chapter, the Special Judge shall have all the powers of a Sessions Judge for issuing summons and warrants, compelling the attendance of witnesses and production of documents, examination of witnesses and issuing commissions for examination of witnesses.

(4) Pending the completion of the inquiry under sub-scetion (1), the Special Judge may direct the person against whom the inquiry is pending to execute a bond, with or without sureties, undertaking therein to desist from indulging in smuggling until the conclusion of the inquiry and to appear before the Special Judge on every date of hearing, and may detain him in custody until such bond is executed or, in default of execution, until the inquiry is concluded :

Provided that the Special Judge may, for reasons to be recorded, instead of taking a bond as aforesaid, order the detention of such person in such prison as the Special Judge thinks suitable, but such detention shall not exceed three months.

(5) Where two or more persons have been associated in the matter under inquiry, they may be dealt with in the same or a separate inquiry as the Special Judge deems fit.

15. **Power to require bond.**—(1) If, upon such inquiry, the Special Judge is satisfied that, with a view to preventing such person from indulging in smuggling, it is necessary that he should be required to execute a bond with sureties for a period not exceeding three years, the Special Judge shall make an order accordingly :

Provided that—

(a) the amount of each bond shall be fixed with due regard to the circumstances of the case ; and

(b) if such person is a minor, the bond shall be executed only by his sureties.

16. **Contents of bond, etc.**—In the bond to be executed under section 15, such person shall undertake to desist from indulging in smuggling for the period specified in the bond and the commission or abetment of, or attempt to commit, the offence of smuggling, shall be a breach of the bond.

17. **Habitual offenders.**—(1) If, upon such inquiry, the Special Judge is satisfied that such person—

(a) habitually indulges in smuggling ; or

(b) habitually receives smuggled goods ; or

(c) habitually protects, harbours or aids, financially or otherwise, persons indulging in smuggling ;

such Judge may, in addition to, or in substitution of, requiring such person to execute a bond under section 15, direct—

(i) that his movements be restricted to any place or area and that he shall report himself at such time and place and in such mode as may be specified in the order ; or

(ii) that he shall not reside within the area specified in the order and shall report himself at such time and place and in such mode as may be specified in that order :

Provided that, if such person, at the time when an order is made under this sub-section, is sentenced to, or is undergoing a sentence of, imprisonment or is detained under any law providing for preventive detention, the operation of the order shall be deferred till the expiry of the period of imprisonment or detention.

(2) No order made under sub-section (1) shall be operative for a period exceeding three years.

(3) If a person against whom an order has been made under sub-section (1) fails, without reasonable cause, to comply with such order, he shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

(4) An offence under sub-section (3) shall be cognizable and non-bailable.

18. **Action where Special Judge does not proceed under section 15 or 17.**—If, upon such inquiry, the Special Judge does not consider it necessary to take any action under section 15 or section 17, he shall make an order accordingly and the person against whom the inquiry has been conducted shall be discharged and, if he is in custody only for the purpose of the inquiry, he shall be released forthwith.

19. **Order in respect of person in custody or detention.**—If any person in respect of whom an order requiring security has been made under scetion 15 is, at the time when such order is made, sentenced to, or undergoing a sentence of imprisonment or is detained under any law providing for preventive detention, the period for which such security is required shall commence on the expiration of such sentence or detention.

20. **Power to reject surety.**—(1) A Special Judge may refuse to accept any surety offered, or may reject any surety previously accepted by him or his predecessor, on the ground that such surety is an unfit person for the purpose of the bond :

Provided that, before so refusing to accept or rejecting any such surety, he shall either himself hold an inquiry on oath into the fitness of the surety or cause such inquiry to be made by any Magistrate.

(2) The Special Judge, or as the case may be, the Magistrate who has been directed to hold such inquiry, shall, before holding the inquiry, give reasonable notice to the surety and the person by whom the surety was or has been offered and shall in making the inquiry record the substance of the evidence adduced before him.

(3) If the Special Judge is satisfied after considering the evidence so adduced before him, or before a Magistrate deputed under sub-section (1) and the report of such Magistrate, that the surety is an unfit person for the purpose of the bond, he shall make an order refusing to accept or rejecting, as the case may be, such surety after recording his reasons therefor :

Provided that, before making an order rejecting any surety who has previously been accepted, the Special Judge shall issue a summons or warrant as he thinks fit and casue the person for whom the surety is bound to appear or to be brought before him.

21. **Person failing to give security.**—(1) If any person ordered to give security under section 15 does not give such security on or before the date on which the period for which such security is to be given commences, he shall be committed to prison or, if he is already in prison, be detained in prison until he gives the security or such period expires :

Provided that the period for which any person is imprisoned for failure to give security shall not exceed three years.

(2) If the security is tendered to the officer-in-charge of the prison, he shall forthwith refer the matter to the Special Judge who made the order and shall await his orders.

(3) Imprisonment of failure to give security may be simple or rigorous as the Special Judge may direct.

(4) Whenever the Special Judge is of the opinion that for reasons of health or otherwise it is expedient to release any person imprisoned for failing to give security under section 15, he may direct the release of such person either without conditions or upon any condition which such person accepts :

Provided that any condition imposed shall cease to be operative on the expiration of the period for which such person was ordered to give security.

(5) If the condition, if any, upon which any such person has been released is, in the opinion of the Special Judge by whom the order of release was made or of his successor, not fulfilled, he may cancel the conditional order passed under sub-section (4) and direct that such person may be arrested and produced before him.

(6) When such person is brought before the Special Judge, he may be directed to give security in accordance with the terms of the original order for the unexpired portion of the term for which he was in the first instance ordered to be detained for his failure to give security and, if he fails to give such security, the Special Judge may remand such person to prison to undergo the unexpired portion of the term, after deducting such period of conditional discharge as the Special Judge may deem fit to specify.

(7) A person remanded to prison under sub-section (6) shall be released on his given security in accordance with the terms of the original order for the unexpired portion of the term specified in that order.

22. **Surety may ask for cancellation of bond.**—Any surety may at any time apply to the Special Judge for the cancellation of a bond executed by him under this Chapter and the Special Judge may issue a summons or warrant, as he thinks fit, requiring the person for whom such surety is bound to appear or to be brought before him.

23. **Cancellation of bond and execution of fresh bond.**—When a person for whose appearance a summons or warrant has been issued under the proviso to sub-scetion (3) of section 20 or under section 22 appears or is brought before him, the Special Judge shall cancel the bond executed by such person and shall direct such person to give, for the unexpired portion of the period of such bond, fresh security of the same description as the original security and every such direction shall, for the purpose of sections 20, 21 and 22, be deemed to be an order made under section 17.

24. **Deposit of money in lieu of execution of bond.**—A person required to execute a bond, with or without sureties, under this Chapter, may be permitted by the Special Judge to deposit in such manner a sum of money or Government promissory notes or bank guarantee to such amount as the Special Judge may specify, in lieu of executing a bond.

25. **Forfeiture of bond.**—(1) Whenever it is proved to the satisfaction of the Special Judge that a bond executed under this Chapter has been forfeited, he may call upon any person bound to pay the penalty thereof.

(2) If the penalty or any part thereof is not paid, the Special Judge may proceed to recover the same by issuing a warrant for the attachment and sale of the movable or immovable property, or both, belonging to such person, or his estate if he dies after the order for forfeiture of the bond is passed.

(3) When executing the warrant for the attachment and sale of the property or estate of such person, the Special Judge shall, as nearly as possible, follow the procedure for attachment and sale of property as laid down in section 88 of the Code of Criminal Procedure, 1898 (Act V of 1898):

Provided that, if such person, after the attachment of his property, pays the penalty, the order of attachment shall be withdrawn.

(4) If such penalty or any part thereof is not paid and cannot be recovered by such attchment and sale, such person shall be liable, by order of the Special Judge who issued the warrant, to imprisonment for a term which may extend to one year; and such imprisonment may either be simple or rigorous, as the Judge may direct.

(5) The Special Judge may, for reasons to be recorded, remit any portion of the penalty and enforce payment in part only.

26. **Execution of fresh bond in certain circumstances.**—When a surety to a bond under this Chapter becomes insolvent or dies, or when the bond is forfeited under section 25, the Special Judge by whose order such bond was taken may order the person from whom the bond was demanded to execute a fresh bond in accordance with the directions of the original order and, if such person fails to do so, the Special Judge may proceed as if there had been a default in compliance with such original order.

27. **Recovery of amount of penalty.**—For recovering the amount of penalty or any portion thereof under section 25, the Special Judge may direct that it may be recovered as an arrear of land revenue or may call upon the Magistrate having jurisdiction to assist him in effecting such recovery and the Magistrate shall render all necessary assistance in this regard.

28. **Person required to execute bond may be photographed, etc.**—Every person in respect of whom an order has been made under section 15 or section 17 shall, if so directed by the Special Judge, present himself before such officer and at such time and place as may be specified in the order for being photographed, for giving his finger-impressions or specimens of his handwriting and signatures and he shall allow himself to be photographed and affix his finger-impressions or supply specimens of his handwriting and signatures.

29. **Appeal.**—(1) An appeal against an order made by a Special Judge under sub-section (4) of section 14, section 15, section 17, sub-section (3) of section 20, section 21 or sub-section (2) of section 25 shall lie to the Special Appellate Court, within thirty days from the date of the order.

(2) The Special Appeallate Court on hearing the appeal may—

(a) accept the appeal and set aside the order appealed against; or

(b) dismiss the appeal; or

(c) subject to the provisions of this Act, modify the order appealed against in such manner as it may think fit.

(3) The provisions of the Limitation Act, 1908 (IX of 1908), shall apply to an appeal under sub-section (1).

CHAPTER IV

FORFEITURE OF PROPERTY

30. **Property acquired by smuggling not to be held.**—(1) It shall not be lawful for any person to hold, either in his own name or in the name of any relative or associate, any property acquired by smuggling.

(2) Any such property held in contravention of the provisions of sub-section (1) shall be liable to be forfeited to the Federal Government in the manner hereinafter provided.

31. **Notice to person holding property suspected to be acquired by smuggling.**—(1) Whenever a Special Judge receives information that within the limits of his jurisdiction any person, either in his own name or in the name of any relative or associate, is holding property which is reasonably suspected to be acquired by smuggling, the Special Judge may issue to such person a notice calling upon him to show cause, within such time as may be specified in the notice, which shall not be less than thirty days, why the whole or any part of such property should not be declared to be property acquired by smuggling and to be forfeited to the Federal Government:

Provided that no such notice shall be issued unless, having regard to the value of his assets, his known sources of income, his style of living, his previous involvement in smuggling or conviction under any law relating to the prevention of smuggling and other similar factors, the Special Judge has reason to believe (which reason he shall record in writing) that there is sufficient ground for proceeding against such person.

(2) A notice issued under sub-section (1) shall, among other things, require such person to indicate the sources of his income, the income and assets out of which, or by means of which, he has acquired such property, the evidence he relies upon and other relevant information and particulars.

(3) Where a notice under sub-section (1) issued to any person specifies any property as being on his behalf by any of his relatives or associates, a copy of the notice shall also be served upon such relative or associate.

32. **Order of Special Judge.**—(1) The Special Judge may, after considering the explanation, if any, to the notice issued under section 31 and the evidence recorded or produced before him, and after giving the relative or associate of such person, in case a copy of the notice has also been served on him, a reasonable opportunity of being heard, by an order, record a finding whether the property to which the notice relates is property acquired by smuggling.

(2) Where the Special Judge is satisfied that any of the properties mentioned in the notice issued under section 31 are properties acquired by smuggling but he is not able to specifically identify such property, then, it shall be lawful for him to specify the properties which, to the best of his judgement, are properties acquired by smuggling and to record a finding accordingly under sub-section (1).

(3) Where a Special Judge records the finding under sub-section (1) that any property is property acquired by smuggling, he shall declare that such property shall, subject to the provisions of this Chapter, stand forfeited to the Federal Government and vest in that Government free from all encumbrances.

(4) Where an order of forfeiture of property passed under sub-section (3) is in respect of any share in a company registered under the Companies Act, 1913 (VII of 1913), then, the company shall, notwithstanding anything contained in that Act or its memorandum or articles of association, forthwith register the Federal Government as transferee of such shares.

33. **Burden of proof.**—In any proceedings under this Chapter, the burden of proving that any property specified in a notice issued under section 31 is not property acquired by smuggling shall be on the person to whom such notice is issued and on his relatives or associates, if any, on whom a copy of such notice has been served.

34. **Option to pay fine in lieu of property forfeited.**—(1) Where by virtue of a declaration made by a Special Judge under section 32 only less than half of any property stands forfeited to the Federal Government and such property is indivisible or cannot be easily separated from the rest without substantially imparing the value of the property, the person holding it prior to such declaration shall be given by the Special Judge an option to pay in lieu of forfeiture of that part of the property a fine equal to the market value of the property prevalent at the time of its forfeiture.

(2) Where such person pays the fine in lieu of forfeiture, within such time as may be allowed to him, the Special Judge may, by order, revoke the declaration of forfeiture made under section 32 and thereupon such property shall stand released.

35. **Transfer of certain property void.**—(1) After the issue of a notice or copy of a notice under section 31, the property mentioned in such notice shall not be transferred by any mode whatsoever, nor shall any change be created thereon, which proceedings under this Chapter are pending and any transfer of such property or creation of charge in contravention of this section shall be void ; and, if such property is subsequently forfeited to the Government under section 32, it shall vest in that Government free of any encumbrances created after the issue of the notice.

(2) Any person who transfers any property, or creates a charge thereon, in contravention of sub-section (1) shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine.

36. **Notice, etc., not to be called in question.**—No notice issued or served, declaration made and order passed under this Chapter shall be called in question by any court, except as provided in this Chapter, nor shall such notice, declaration or order be invalid by reason of any error in the description of the property or person mentioned therein if such property or person is identifiable from such description.

37. **Special Judge, etc., to have certain powers of civil Court.**—The Special Judge and the Special Appellate Court shall have all the powers of a Civil Court while trying a suit under the Code of Civil Procedure, 1908 (Act V of 1908), in respect of the following matters, namely :—

(a) summoning and enforcing the attendance of any person and examining him on oath ;

(b) requiring the discovery and production of documents ;

(c) receiving evidence on affidavits ;

(d) requisitioning any public record or copy thereof, from any court or office ;

(e) issuing commissions for examination of witnesses or documents ; and

(f) any other matter which may be prescribed.

38. **Power of Special Judge to conduct inquiry, investigation, etc.**—(1) Notwithstanding anything contained in the Income-tax Act, 1922 (X of 1922), or any other law for the time being in force, for the purpose of any proceedings under this Chapter, or initiation of any such proceedings, the Special Judge shall have the power to conduct or cause to be conducted any inquiry, investigation or survey in respect of any person, place, property, assets, documents, books of accounts and any other relevant matters.

(2) For the purposes of sub-section (1), the Special Judge shall have the power to require any officer or authority of the Federal Government or a Provincial Government or a local authority to furnish any information in relation to such persons, property, assets or other matters as in his opinion are useful for, or relevant to, the purposes of this Chapter.

(3) For the purposes of sub-section (1), the following officers are hereby empowered and required to assist the Special Judge and the Special Appellate Court, namely :—

(a) officers of Customs and Central Excise ;

(b) officers of Income-tax Department ;

(c) officers of Federal Investigation Agency ;

(d) officers of Pakistan Rangers ;

(e) officers of Police ;

(f) officers of Food Departments of the Provincial Government ;

(g) officers of the Pakistan Public Works Department ;

(h) officers of the Provincial Public Works Department ;

(i) officers of the Revenue Departments of the Provincial Governments ; and

(j) such other officers of the Federal Government or Provincial Governments as are specified by the Federal Government in this behalf by notification in the official Gazette.

39. **Forfeited property to be surrendered.**—(1) Where any property has been declared to be property acquired by smuggling and forfeited to the Federal Government under this Chapter, or where a person who has been given option under section 34 has not paid the fine within the specified time, the Special Judge may direct such person or any other person who is in possession of such property to surrender or deliver possession thereof to any person authorised in this behalf by the Federal Government within thirty days of the service of such direction, or, where the property is held outside Pakistan, to repatriate the value of such property and the income derived therefrom within such time as may be specified by the Special Judge and surrender it to the Federal Government.

(2) If any person to whom a direction has been issued under sub-section (1) refuses or fails to comply with such direction, the Special Judge may cause possession of the property to be taken and for that purpose may authorise use of such force as may be necessary.

(3) The property forfeited under section 32 shall, if it is agricultural property, be mutated in the name of the Federal Government, or if it is urban immovable property, be transferred to the Federal Government in such manner as the Special Judge may direct.

(4) For the purpose of taking possession of forfeited property under sub-section (2), the Special Judge may requisition the services of any police officer for assistance and it shall be the duty of such officer to comply with such requisition.

(5) Whoever fails to comply with a direction issued under sub-section (1) shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine.

40. **Rectification of mistakes.**—The Special Judge or the Special Appellate Court may at any time rectify any mistake apparent on the face of the record and amended any order by such rectification :

Provided that, if such amendment is likely to affect any person prejudicially, no such amendment shall be made without giving such person a reasonable opportunity of being heard.

41. **Finding of other court, etc.**—No finding of any court, officer or authority under any law in relation to the property in respect of which any notice has been issued under this Chapter shall be conclusive for the purpose of any proceedings under this Chapter.

42. **Service of notice.**—Any notice issued or order made under this Chapter shall be served by tendering such notice or order or by sending it by registered post to the person on whom it is intended to be served or, if such service is not possible, by affixing it on a conspicuous place in the property in question or on some conspicuous place or part of the premises of such person where he last resided or carried on business or personally worked for gain, or by any other mode as the Special Judge or the Special Appellate Court may direct.

43. **Appeal.**—(1) Any person aggrieved by an order of the Special Judge passed under section 31, section 32 or section 34 may, within thirty days from the date of such order, prefer an appeal before the Special Appellate Court whose decision thereon shall be final.

(2) The provisions of the Limitation Act, 1908 (IX of 1908), shall apply to an appeal filed under sub-section (1).

CHAPTER V

MISCELLANEOUS

44. **Appointment of Special Judges.**—(1) The Federal Government may, by notification in the official Gazette, appoint as many Special Judges as it considers necessary and, where it appoints more than one Special Judge, shall specify in the notification the headquarters of each Special Judge and the territorial limits within which he shall exercise jurisdiction under this Act

(2) No person shall be appointed to be a Special Judge unless he is or has been a Sessions Judge.

45. **Transfer of cases.**—(1) Where more than one Special Judge are appointed within the territorial jurisdiction of a Special Appellate Court, the Special Appellate Court, and where not more than one Special Judge is so appointed, the Federal Governmnt, may, by order in writing, direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the court of another Special Judge for disposal, whenever it appears to the Special Appellate Court or, as the case may be, the Federal Government, that such transfer will promote the ends of justice or tend to the general convenience of the parties or witnesses.

(2) In respect of cases transferred to a Special Judge under sub-section (1), such Special Judge shall not, by reason of the said transfer, be bound to recall and rehear any witness whose evidence has been recorded in the case before the transfer and act upon the evidence already recorded or produced before the court which tried the case before the transfer.

46. **Constitution of Special Appellate Courts.**—(1) The Federal Government may, by notification in the official Gazette, constitute as many Special Appellate Courts as it may consider necessary each consisting of a person who is a Judge of a High Court, to be appointed by the Federal Government in consultation with the Chief Justice of the High Court of which he is a Judge.

(2) The Federal Government shall specify in a notification issued under sub-section (1) the headquarters of the Special Appellate Court and, where it constitutes more than one Special Appellate Court, the territorial limits within which, or the class of cases in respect of which, each Special Appellate Court shall exercise jurisdiction.

(3) If for any reason a vacancy occurs in the said Court, the Federal Government shall appoint another person in accordance with sub-section (1) to fill the vacancy and the proceedings may be continued before the Court from the stage the vacancy occurs.

(4) The Special Appellate Court constituted under this Act shall exercise the powers conferred by or under this Act in accordance with the provisions of this Act, and the powers conferred by or under the Customs Act, 1969 (IV of 1969), in accordance with the provisions of that Act.

(5) When the Judge of a Special Appellate Court is, for any reason, temporarily unable to perform his duties, he may inform the Chief Justice of the High Court of which he is a Judge and the Chief Justice shall nominate another Judge to perform the functions of Special Appellate Court so long as such Judge is unable to perform his duties.

(6) The Federal Government may, on the request of the Judge of a Special Appellate Court, transfer any appeal or revision and entrust the same to the Judge of another Special Appellate Court for disposal; and such Judge shall dispose of such appeal or revision in accordance with law.

47. **Special Prosecutors, etc.**—(1) For the purposes of conducting proceedings before the Special Judge, the Federal Government may appoint persons who have been advocates of a High Court for a period of not less than five years to be Special Prosecutors on such terms and conditions as may be prescribed and any

person so appointed shall be competent to conduct proceedings under this Act before the Special Judge for and on behalf of the Federal Government and, if so directed by the Federal Government, to withdraw such proceedings.

(2) A law officer appointed under the Central Law Officers Ordinance, 1970 (VII of 1970), shall be competent to conduct proceedings before the Special Appellate Court for and on behalf of the Federal Government, and, if so required by the Federal Government, to withdraw such proceedings.

(3) When a Special Prosecutor appointed under sub-section (1), or a law officer referred to in sub-section (2), is, for any reason, temporarily unable to conduct proceedings before the Special Judge or, as the case may be, the Special Appellate Court, the proceedings shall be conducted by such person as may be appointed in this behalf by the Special Judge or, as the case may be, Special Appellate Court.

48. **Indemnity.**—No suit, prosecution or other proceedings shall lie against the Federal Government or a Provincial Government or any officer of the Federal Government or of a Provincial Government for anything in good faith done or intended to be done in pursuance of this Ordinance or the rules made thereunder.

49. **Ordinance to override other laws.**—The provisions of this Ordinance except those of Chapter VI, shall have effect notwithstanding anything contained in any other law for the time being force.

50. **Power to make rules.**—(1) The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

- (a) the administration, management and disposal of the property forfeited under Chapter IV ;
- (b) the powers of a Civil Court that may be exercised by the Special Judge and the Special Appellate Tribunal ;
- (c) terms and conditions of Special Prosecutors ; and
- (d) any other matter which is to be, or may be, prescribed.

CHAPTER VI

AMENDMENT OF THE CUSTOMS ACT, 1969 (IV OF 1969)

51. **Amendment of the Customs Act, 1969.**—In the Customs Act, 1969 (IV of 1969),—

- (i) in section 2, after clause (s), the following new clauses shall be inserted, namely :—

  " (ss) 'Special Judge' means a Special Judge appointed under section 185 ;

  (sss) 'Special Appellate Court' means a Special Appellate Court constituted under section 46 of the Prevention of Smuggling Ordinance, 1977 ; " ;

(ii) in section 156, in sub-section (1), in the Table,—

(a) in clause 8, in column 2, for the proviso the following shall be substituted, namely :—

"Provided that, in the case of such goods essential to the life of the community as may be notified by the Federal Government in the official Gazette, the sentence of imprisonment shall not be less than five years and the person convicted shall also be awarded sentence of whipping, and the whole or any part of his property shall also be liable to confiscation in accordance with the provisions of the Prevention of Smuggling Ordinance, 1977"; and

(b) in clause 89, for the entry in cloumn 2 the following shall be substituted, namely :—

"such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of such goods; and upon conviction by a Special Judge to imprisonment for a term not exceeding six years and to fine not exceeding ten times the value of such goods and if the Special Judge in his discretion so orders also to whipping.";

(iii) in section 161, for sub-sections (4), (5), (6) and (7) the following shall be substituted, namely :—

"(4) When any person arrested under this Act is taken before an officer of customs or the officer-in-charge of a police-station, as required by sub-section (3), or when such officer of customs or officer-in-charge of a police-station himself arrests any person under this Act, such officer or officer-in-charge shall, if the offence is bailable, admit him to bail to appear before the Special Judge having jurisdiction, or, if the offence is non-bailable, have him taken in custody to the Special Judge or, if there is no Special Judge within a reasonable distance, to the nearest Magistrate, within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the Court of the Special Judge or, as the case may be, of such Magistrate.

(5) When any person is taken under sub-section (4) before the Special Judge, he may, on the request of such person, after perusing the record, if any, and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bond, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit :

Provided that nothing herein contained shall preclude the Special Judge from cancelling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded he considers that the affording of such opportunity shall defeat the purposes of this Act.

(6) When such person is taken under sub-section (4) before a Magistrate, such Magistrate may, after authorising his detention in such custody, at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date and time to be fixed by such Magistrate, or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.

(7) Nothing in sub-section (5) or sub-section (6) shall preclude the Special Judge or the Magistrate from remanding any such person to the custody of the officer of customs or the officer-in-charge of a police-station holding inquiry against that person if such officer makes a request in writing to that effect and the Special Judge or the Magistrate, after perusing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such an order ; provided that in no case the period of such custody shall exceed fourteen days.

(8) When any person arrested under this Act is brought before an officer of customs or the officer-in-charge of a police-station as required by sub-section (3), or when such officer of customs or officer-in-charge of a police-station himself arrests any person under this Act, such officer shall, if he is an officer of customs, record the fact of arrest and other relevant particulars in the register mentioned in sub-section (12) or, if he is an officer-in-charge of a police-station, record such fact in the register ordinarily maintained by him, and shall immediately proceed to inquire into the charge against such person and if he completes the inquiry within twenty-four hours of his arrest, excluding the time necessary for journey as aforesaid, he may, after producing such person before the Special Judge or the nearest Magistrate make a request for his further detention in his custody.

(9) While holding an inquiry under sub-section (8), the officer of customs shall exercise the same powers as are exercisable by an officer-in-charge of a police-station under the Code of Criminal Procedure, 1898 (Act V of 1898), but such officer and the officer-in-charge of a police-station shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Act.

(10) If the officer of customs or the officer-in-charge of a police-station, as the case may be, after holding an inquiry as aforesaid, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bond, with or without sureties as the officer may direct, to appear, as and when required, before the Special Judge, may make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.

(11) The Special Judge to whom a report has been made under sub-section (10) may, after the perusal of record of the inquiry and hearing the prosecution, agree with such report and

discharge the accused or, if he is of the opinion that there is sufficient ground for proceeding against such person, proceed with his trial and direct the prosecution to produce evidence.

(12) The officer of customs empowered to hold inquiry under this section shall maintain a register to be called "Register of Arrests and Detentions" in the prescribed form in which he shall enter the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents recovered from his custody, the name of the witnesses and the explanation if any, given by him and the manner in which the inquiry has been conducted from day to day; and such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge whenever such officer is so directed by him.

(13) After completing the inquiry, the officer of customs shall submit to the Special Judge a report in the form and manner, as nearly as possible, in which the officer-in-charge of a police-station submits a challan before a Court, or if such inquiry has been conducted by an officer-in-charge of a police-station, he shall submit a challan before the Special Judge.

(14) The officer of customs, or as the case may be, the officer-in-charge of a police-station shall immediately intimate the fact of the arrest of a person under sub-section (1), (2) or (4) to the Special Judge who may direct such officer to produce that person at such time and place and on such date as the Special Judge considers expedient and such officer or officer-in-charge shall act accordingly.

(15) Any Magistrate of the first class may record any statement or confession during inquiry under this Act, in accordance with the provisions of section 164 of the Code of Criminal Procedure, 1898 (Act V of 1898).

(16) Without prejudice to the foregoing provisions of this section, the Federal Government may, by notification in the official Gazette, authorise any other officer also to exercise the powers and perform the functions of an officer of customs or officer-in-charge of a police-station under this section, subject to such conditions, if any, that it may deem fit to impose.";

(iv) in section 167, the words, figures and brackets "sub-sections (3) to (7) of" shall be omitted;

(v) after section 179, the following new section shall be inserted, namely :—

"179A. *Orders of adjudication to be subject to decision of Special Judge, etc.*—Nothwithstanding anything contained in section 179, section 181 or section 182 or in Chapter XIX, in cases where the owners or persons-in-charge of goods or things seized are to be, or are being, prosecuted before a Special Judge, an order of adjudication made under section 179 or under Chapter XIX shall be subject to the decision of the Special Judge and of the Special Appellate Court in appeal or revision, if any.";

(vi) for section 184 the following shall be substituted, namely :—

"184. *Power to try summarily.*—Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), a Special Judge may, if he thinks fit, try in a summary way, any offence under this Act where the value of the goods involved in such offence does not exceed one thousand rupees.

(2) In the trial of an offence under sub-section (1), the provisions of sub-section (1) of section 262 and sections 263, 264 and 265 of the said Code shall, so far applicable and with the necessary adaptation, apply.

(3) No proceeding under this section shall be called in question merely on the ground that the value of the goods involved was more than the limit specified in sub-section (1).

Explanation.—For the purpose of this section, " value "—

(i) in the case of goods, whether imported or indigenous, which are lawfully sold in open market in Pakistan, means the whole-sale price of such goods in open market;

(ii) in the case of goods, whether imported or indigenous, the price of which has been fixed by the Government, means the price so fixed; and

(iii) in the case of goods the import of which is absolutely prohibited, means the price of similar or comparable indigenous goods sold in open market in Pakistan or, where no such goods are sold in open market in Pakistan, the price fixed by the Federal Government, by general or special order. ";

(vii) for sections 185 and 185A the following shall be substituted, namely :—

"185. *Special Judges.*—(1) The Federal Government may, by notification in the official Gazette, appoint as many Special Judges as it considers necessary and, where it appoints more than one Special Judge, shall specify in the notification the headquarters of each Special Judge and the territorial limits within which he shall exercise jurisdiction under this Act.

(2) No person shall be appointed as a Special Judge unless he is or has been a Sessions Judge.

(3) Notwithstanding the provisions of sub-sections (1) and (2), the Federal Government may, for the areas comprising the districts of Lasbela and Mekran, appoint any other officer as Special Judge and specify in the notification his headquarters and the limits of his territorial jurisdiction under this Act.

(4) If a Special Judge is, for any reason, temporarily unable to perform his duties under this Act, he may generally or specially authorise the Sessions Judge or the District Magistrate of the district to perform such duties of an urgent nature as he may deem proper and such Sessions Judge or District Magistrate shall perform such duties.

185A. *Cognizance of offences by Special Judges.*—(1) Notwithstanding anything contained in this Act or any other law for the time being in force, a Special Judge may, within the limits of his jurisdiction, take cognizance of any offence punishable under this Act—

(a) upon a report in writing made by an officer of customs or by an officer-in-charge of a police-station or by any other officer especially authorised in this behalf by the Federal Government ; or

(b) upon receiving a complaint or information of facts constituting such offence made or communicated by any person ; or

(c) upon his own knowledge acquired during any proceeding before him under this Act or under the Prevention of Smuggling Ordinance, 1977.

(2) Upon the receipt of report under clause (a) of sub-section (1), the Special Judge shall proceed with the trial of the accused.

(3) Upon the receipt of a complaint or information under clause (b), or acquired in the manner referred to in clause (c) of sub-section (1), the Special Judge may, before issuing a summons or warrant for appearance of the person complained against, hold a preliminary inquiry for the purpose of ascertaining the truth or falsehood of the complaint, or direct any Magistrate or any officer of customs or any police officer to hold such inquiry and submit a report, and such Magistrate or officer shall conduct such inquiry and make report accordingly.

(4) If, after conducting such enquiry or after considering the report of such Magistrate or officer, the Special Judge is of the opinion that—

(a) there is no sufficient ground for proceeding, he may dismiss the complaint, or

(b) there is sufficient ground for proceeding, he may proceed against the person complained against in accordance with law.

(5) A Special Judge or a Magistrate or an officer holding inquiry under sub-section (3) may hold such inquiry, as nearly as possible, in accordance with the provisions of section 202 of the Code of Criminal Procedure, 1898 (Act V of 1898).

185B. *Special Judge, etc., to have exclusive jurisdiction.*—Notwithstanding anything contained in this Act or in any other law for the time being in force,—

(a) no court, other than the Special Judge having jurisdiction, shall try an offence punishable under this Act ;

(b) no other court or officer, except in the manner and to the extent specifically provided for in this Act, shall exercise any power, or perform any function under this Act ;

(c) no court, other than the Special Appellate Court, shall entertain, hear or decide any application, petition or appeal under Chapters XXXI and XXXII of the Code of Criminal Procedure, 1898 (Act V of 1898), against or in respect of any order or direction made under this Act ; and

(d) no court, other than the Special Judge or the Special Appellate Court, shall entertain any application or petition or pass any order or give any direction under Chapter XXXVII, XXXIX, XLIV or XLV of the said Code.

185C. *Provisions of Code of Criminal Procedure, 1898, to apply.*—

(1) The provisions of the Code of Criminal Procedure, 1898 (Act V of 1898), so far as they are not inconsistent with the provisions of this Act, shall apply to the proceedings of the court of a Special Judge and such court shall be deemed to be a Court of Session for the purposes of the said Code and the provisions of Chapter XXIIA of the Code, so far as applicable and with the necessary modifications, shall apply to the trial of cases by the Special Judge under this Act.

(2) For the purposes of sub-section (1), the Code of Criminal Procedure, 1898 (Act V of 1898), shall have effect as if an offence punishable under this Act were one of the offences referred to in sub-section (1) of section 337 of the Code.

185D. *Transfer of cases.*—(1) Where more than one Special Judge are appointed within the territorial jurisdiction of a Special Appellate Court, the Special Appellate Court, and where not more than one Special Judge is so appointed, the Federal Government, may, by order in writing, direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the court of another Special Judge for disposal, whenever it appears to the Special Appellate Court or, as the case may be, the Federal Government, that such transfer will promote the ends of justice or tend to the general convenience of the parties or witnesses.

(2) In respect of a case transferred to a Special Judge under sub-section (1), such Special Judge shall not, by reason of the said transfer, be bound to recall and rehear any witness whose evidence has been recorded in the case before the transfer and may act upon the evidence already recorded or produced before the court which tried the case before the transfer.

185E. *Place of sittings.*—A Special Judge shall ordinarily hold sittings at his heaquarters but, keeping in view the general convenience of the parties or the witnesses, he may hold sittings at any other place.

185F. *Appeal to Special Appellate Court.*—(1) Any person, including the Federal Government, aggrieved by any order passed or decision made by a Special Judge under this Act or under the Code of Criminal Procedure, 1898 (Act V of 1898), may, subject to the provisions of Chapters XXXI and XXXII of the Code, within thirty days from the date of the order or decision, prefer an appeal or revision to the Special Appellate Court, and in hearing and disposing of such appeal or revision, such Court shall exercise all the powers of a High Court under the said Code.

(2) Except as otherwise provided in sub-section (1), the provisions of the Limitation Act, 1908 (IX of 1908), shall apply to an appeal or a revision preferred under sub-section (1).

185G. *Persons who may conduct prosecution, etc.*—(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), a Special Prosecutor appointed under section 48 of the Prevention of Smuggling Ordinance, 1977, shall be competent to conduct prosecution before a Special Judge for and on behalf of the Federal Government and to withdraw prosecution when so required by the Federal Government.

(2) A law officer appointed under the Central Law Officers Ordinance, 1970 (VII of 1970), shall be competent to conduct proceedings before a Special Appellate Court on behalf of the Federal Government and to withdraw such proceedings when so required by the Federal Government." ;

(viii) in section 218, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that this section shall not be deemed to apply in the case of the prosecution of an officer of customs or such other person for an offence punishable under this Act." ; and

(ix) except in sections 159, 161 and 162, for the word "Magistrate", wherever occurring, the words "Special Judge" shall be substituted.

FAZAL ELAHI CHAUDHARY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

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ISLAMABAD, TUESDAY, JANUARY 18, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 20th January, 1977

No. F. 24 (1)/77-Pub.—The following Ordinance made by the President on the 18th January, 1977 is hereby published for general information :—

ORDINANCE No. V OF 1977

AN

ORDINANCE

further to amend certain laws relating to prevention of corruption

WHEREAS it is expedient further to amend certain laws relating to prevention of corruption for the purposes hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Prevention of Corruption Laws (Amendment) Ordinance, 1977.

(2) It extends to the whole of Pakistan and also applies to all citizens of Pakistan and public servants wherever they may be.

(3) It shall come into force at once.

2. **Amendment of certain enactments.**—The Acts specified in the Schedule shall be amended in the manner specified in the fourth column thereof.

Price : Ps. 9

THE SCHEDULE

S. No.	No. and year of the Act.	Short title	Amendments
1	2	3	4
1.	XLV of 1860.	The Pakistan Penal Code.	In section 161, in the Explanations, the following explanation shall be added at the end, namely :— " 'Public servant'. In this section and in sections 162, 163, 164, 165, 166, 167, 168, 169 and 409, 'public servant' includes an employee of any corporation or other body or organisation set up, controlled or administered by, or under the authority of, the Federal Government.".
2.	II of 1947.	The Prevention of Corruption Act, 1947.	In section 2, for the word " by " the commas and words " , controlled or administered by, or under the authority of," shall be substituted.
3.	XL of 1958.	The Pakistan Criminal Law Amendment Act, 1958.	In section 2, in clause (a) and clause (b), for the words " set up by " the words and commas " set up, controlled or administered by, or under the authority of, " shall be substituted.
4.	VIII of 1975.	The Federal Investigation Agency Act, 1974.	In section 2, in clause (e), after the word " by ", the commas and words ", or under the authority of, " shall be inserted.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 24th January, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 21st January, 1977 is hereby published for general information —

ORDINANCE No. VI OF 1977

AN

ORDINANCE

further to amend the Emigration Act, 1922

WHEREAS it is expedient further to amend the Emigration Act, 1922 (VII of 1922), for the purposes hereinafter appearing;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Emigration (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

2. **Amendment of section 25, Act VII of 1922.**—In the Emigration Act, 1922 (VII of 1922), hereinafter referred to as the said Act, in section 25,—

(a) in sub-section (2), for the words and comma "fine, which may extend to five hundred rupees" the words "imprisonment for a term which may extend to five years and with fine" shall be substituted; and

(b) after sub-section (3), the following new sub-section shall be inserted, namely :—

> "(3A) Where the person convicted of an offence punishable under this section is the owner, master or person incharge of the launch, vessel or other means of transport used in the commission of the offence, such launch, vessel or other means of transport shall, upon such conviction, stand forfeited to the Federal Government.".

Price : Ps. 9

[446 Ex. Gaz.]

3. **Amendment of section 26, Act VII of 1922.**—In the said Act, in section 26, for the words and commas "one year, or with fine, or with both" the words "five years and with fine" shall be substituted.

4. **Amendment of section 27, Act VII of 1922.**—In the said Act, in section 27, for the words and commas "six months, or with fine, which may extend to five hundred rupees, or with both" the words "three years and with fine" shall be substituted.

5. **Insertion of new sections 27A, 27B and 27C, Act VII of 1922.**—In the said Act, after section 27, the following new sections shall be inserted, namely :—

"27A. **Charging of fee for providing foreign employment or non-fulfilment of commitment to provide foreign employment.**—

Whoever—

(a) charges any fee for providing or securing, or on the pretext of providing or securing, to or for any person employment in any country beyond the limits of Pakistan, or

(b) having undertaken to provide or secure to or for any person any such employment, fails to do so except for a reason which, in the opinion of the Protector of Emigrants, is beyond his control,

shall be punishable with imprisonment for a term which may extend to one year and with fine.

27B. **Unauthorised advertisements for foreign employment.**—Whoever, except with the prior permission of the Federal Government or an authority specified by it in this behalf, issues an advertisement for recruitment of citizens of Pakistan for employment in any country beyond the limits of Pakistan, and the editor, printer and publisher of a newspaper in which such advertisement is published, shall be punishable with imprisonment for a term which may extend to three years and with fine.

27C. **Penalty for other offences.**—Whoever contravenes, or fails to comply with, any of the provisions of this Act or the rules made under this Act shall, if no other penalty is provided by this Act for such contravention or failure, be punishable with imprisonment for a term which may extend to one year and with fine."

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.
ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

CORRIGENDA

[*to the Gazette of Pakistan, Extraordinary, Part I, dated the 5th January, 1977, containing Ordinances Nos. I, II and III of 1977.*]

Page 60 : In the last line, *for* "hamilat" *read* "shamilat".

,, 63 : In line 12, *for* "its" *read* "it".

,, 69 : In line 14 from the bottom, *for* "plant of" *read* "plant or".

,, 75 : In the second column to sub-entries (3) and (4) of entry "C", *for* "*puls*" *read* "*plus*" and in the second column to sub-entry (5) of entry "C", *for* "pulu" *read* "*plus*".

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 29th January, 1977

No. F. 24 (1)| 77-Pub.—The following Ordinance made by the President on the 27th January, 1977 is hereby published for general information :—

ORDINANCE NO.VII OF 1977

AN

ORDINANCE

to give effect in Pakistan to the Agreement on Immunities and Privileges of the Organization of the Islamic Conference

WHEREAS Pakistan has ratified the Agreement on Immunities and Privileges of the Organization of the Islamic Conference ;

AND WHEREAS it is necessary to give effect in Pakistan to the said Agreement on Immunities and Privileges of the Organization of the Islamic Conference :

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. Short title, extent and commencement.—(1) This Ordinance may be called the Organization of the Islamic Conference (Immunities and Privileges) Ordinance, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

Price : Ps. 25

[487 Ex. Gaz.]

2. **Provisions of the Agreement to have force of law.**—Notwithstanding anything contained in any other law for the time being in force, the provisions of the Agreement on Immunities and Privileges of the Organization of the Islamic Conference set out in the Schedule shall, subject to the other provisions of this Ordinance, have the force of law in Pakistan.

3. **Certificate of the Federal Government.**—If any question arises whether or not any person is entitled to any privileges or immunities under this Ordinance, a certificate issued by or under the authority of the Federal Government stating any fact relating to that question shall be conclusive evidence of that fact.

4. **Power to amend the Schedule.**—The Federal Government may, by notification in the official Gazette, amend the Schedule in conformity with any amendment duly made in the provisions of the said Agreement set out therein.

THE SCHEDULE

(See section 2)

WHEREAS Article VI (8) of the Charter of the Organization of the Islamic Conference provides :

> " In the light of the agreement on immunities and privileges to be approved by the conference,
>
> (a) The Conference shall enjoy, in the member-States, such legal capacity, immunities and privileges as may be necessary for the exercise of its functions and the fulfilment of its objectives.
>
> (b) Representatives of member states shall enjoy such immunities and privileges as may be necessary for the exercise of their functions related to the Conference.
>
> (c) The staff of the Conference shall enjoy the immunities and privileges ncessary for the performance of their duties as decided upon by the Conference ".

So, it is required to clarify in detail the varieties of immunities and privileges indicated in the Charter, and to specify its scope and cases in which it is applied, in order to facilitate the functions of the Organization of Islamic Conference.

Consequently, the Seventh Islamic Conference of Foreign Ministers held in Istanbul, Republic of Turkey, on 12—15 May, 1976 (13—16 Jamad Al Awal 1396 H) has approved the Convention placed below.

CHAPTER I

JURIDICAL PERSONALITY

Article 1.—The Organization of the Islamic Conference shall possess juridical personality. It shall have the capacity :

(a) To acquire and dispose of immovable and movable property.

(b) To contract.

(c) To institute legal proceedings.

CHAPTER II

PROPERTY, FUNDS AND ASSETS

Article 2.—The Organization of the Islamic Conference, its property and assets, wherever located shall enjoy immunity from every form of legal process unless the Secretary General decides to waive it expressly. It is, however, understood that no waiving of immunity shall extend in any measure of execution.

Article 3.—The premises occupied by the Organization of the Islamic Conference shall be inviolable. Its property and assets wherever located shall be immune from search, requisition, confiscation, expropriation and any other form of interference, by executive action.

Article 4.—The archives of the Organization of the Islamic Conference and in general, all documents belonging to it, or held by it, shall be inviolable.

Article 5.—The Organization may,

(1) Hold funds, gold or currency of any kind and operate accounts in any currency according to laws and regulations in force in member states.

(2) Be free to transfer its funds, gold or currency from one country to another, or within the country itself and to convert it to any currency according to the laws in force. The Organization may not, in contravention of any regulations prevailing, transfer any amount of funds subjected to special restrictions, from one State, in excess of any amount it has brought into that State.

Article 6.—In exercising its rights under Article 5 above, the Organization of the Islamic Conference shall pay due regard to any representations made by Member States, in so far as is considered that effect can be given to such representations, without detriment to the interest of the Organization and Member States.

Article 7.—The Organization of the Islamic Conference, its movable or immovable property and its assets shall be:

(a) Exempt from all direct taxes, except for those which are no more than charges for public utility services.

(b) Exempt from custom duties, prohibitions and restrictions on imports and exports in respect of articles imported or exported by the Organization, for its official use. Such articles, imported under such exemption, will not be sold in the country in which they were imported, except with the consent of the Government concerned.

(c) Exempt from custom imports and exports in respect of its publications.

CHAPTER III

FACILITIES IN RESPECT OF COMMUNICATIONS

Article 8.—The Organization of the Islamic Conference shall enjoy, in the territory of each member States, for its official communications, treatment not less favourable than that accorded by that State to the communications of any other Member State, including its diplomatic mission, in the matter of priorities and rates, taxes on mails, cables, telegrams, radiograms, telephone and other communications and press rates for information to the press and radio. No censorship shall be applied to such official correspondence and other official communications.

Article 9.—The Organization of the Islamic Conference may use codes and despatch its correspondence by couriers or bags, which shall have the same immunities and privileges as diplomatic couriers and bags.

CHAPTER IV

THE REPRESENTATIVES OF MEMBER STATES

Article 10.—Representatives of Member-States to the Principal and subsidiary organs and conferences convened by the Organization, shall while exercising their functions and during the journey to and from the place of the meeting, enjoy the following immunities and privileges:

(a) Immunity from personal arrest or detention and from seizure of their personal baggage.

(b) Immunity from legal process of any kind in respect of words spoken or written and acts done by them in their capacity as representatives.

(c) Inviolability for all papers and documents.

(d) The right to use codes and to receive papers or correspondence by courier or in sealed bags.

(e) Exemption in respect of themselves and their spouses from immigration restrictions, aliens registration or national service obligations in the State they are visiting, or through which they are passing, in the exercise of their functions.

(f) The facilities accorded to the representatives of Foreign states, delegated on temporary official missions in respect of laws relevant to currency and exchange.

(g) The same immunities and facilities, in respect of their personal baggage, as accorded to diplomatic envoys

(h) Such other immunities and facilities, not inconsistent with the foregoing as diplomatic envoys, except that they shall have no right to claim exemptions from custom and excise duties on articles imported other than their personal baggage.

Article 11.—Representatives of Member States in the Principal and subsidiary organs of the Organization of the Islamic Conference and in conferences convened by the Organization, shall enjoy immunity from legal process in respect of words spoken or written, in discharging their duties as representatives of their States in the organs of the Organization of the Islamic Conference, notwithstanding that the persons concerned are no longer the representatives of Member States.

Article 12.—Periods spent by the representatives of Member States to the Principal and Subsidiary organs of the Organization of the Islamic Conference and to conferences convened by it, in one of the territories of a Member State, shall not be considered as periods of residence for the assessment of a tax, if the imposition of such a tax is consequent upon such period of residence.

Article 13.—Immunities and privileges are accorded to the representatives of Member States, not for their personal benefit, but in order to safeguard the independent exercise of their functions in connection with the Organization.

Consequently, Member States are under a duty to waive the immunity of its representatives in any case where that immunity would impede the course of justice and if it can be waived without prejudice to the purpose for which the immunity is accorded.

Article 14.—The provisions of Articles 10, 11 and 12 are not applicable as between a representative and the authorities of the State of which he is a national, or the approval of the State concerned.

Article 15.—The expression "representative" in this chapter shall be deemed to include all delegates of Member States, their deputies, advisers and technical experts and secretaries of delegations.

Article. 16.—Permanent State representatives shall enjoy, during the period of their representing their State in the organs of the Organization of the Islamic Conference, such immunities and privileges as are enjoyed by diplomatic envoys.

Article 17.—The Secretary General shall notify Member States of the Organization, as well as their permanent delegates and members of permanent committees.

CHAPTER V

OFFICIALS

Article 18.—The Conference of the Organization of the Islamic Conference shall specify the categories of officials to which the provisions of Article 19 and the provisions of Chapter VII shall be applied, as submitted to it by the Secretary General, who will communicate to Member States periodically a list containing the names of such officials and their respective functions.

Article 19.—(I) Officials of the General Secretariat of the Organization of the Islamic Conference shall, regardless of their nationality, enjoy the following immunities and privileges :—

(a) Immunity from legal process, in respect of words spoken or written and all acts performed by them in their official capacity.

(b) Exemption from taxation on their salaries and emoluments paid or to be paid to them by the organization.

(c) Furthermore, officials of the General Secretariat other than the nationals of the host country, shall enjoy :

  (1) Together with their spouses and relatives dependent on them, immunity from immigration restrictions and aliens registration.

  (2) Facilities as accorded to diplomatic envoys of their ranks, accredited with the Government concerned, in respect of the regulations relevant to exchange.

  (3) Facilities as accorded to diplomatic envoys, in times of international crisis, as regards their repatriation.

  (4) The right to import, free of duty, their furniture and effects, within a year from the time of first taking up their posts in the country in question.

Article 20.—Further to the immunities and privileges provided for by the two preceding articles, the Secretary General, Assistant Secretary General and senior officials, together with their spouses and their minor children, shall enjoy immunities and privileges, which are accorded, in accordance with international law, to diplomatic envoys, each according to his rank.

Article 21.—Immunities and privileges are accorded to officials to safeguard the interests of the Organization and to enable it to accomplish its aims. The Secretary General has the right and is under the duty to waive the immunity of officials of the General Secretariat, not specified in the foregoing article, in any case where, in his opinion, the immunity would impede the administration of justice and can be waived without prejudice to the interests of the Organization. As to officials provided for in that article, the immunity is not to be waived except by approval of the Conference.

Article 22.—The Organization shall cooperate, at all times, with the appropriate authorities of Member States, to ensure the proper administration of justice, secure the observance of police regulations and prevent the occurrence of any abuse, in connection with the immunities and privileges mentioned in this chapter.

CHAPTER VI

EXPERTS

Article 23.—Experts (other than officials coming within the scope of Chapter V) performing missions for the Organization of the Islamic Conference shall be accorded, in execution of a resolution to be adopted by its Conference, such immunities and privileges, necessary for the fulfilment of that mission, more specifically :

(a) Immunity from personal arrest or detention and from seizure of their personal baggage except in emergency cases as decided by the concerned state upon consultation with the Secretary General.

(b) Immunity from legal process, even after the termination of their mission, in respect of words spoken or written and acts done by them in the course of the performance of their mission.

(c) Inviolability for all papers and documents of the Organization.

(d) The same facilities in respect of currency of exchange restrictions, as are accorded to representatives of foreign States on temporary official missions according to the laws in force in the concerned country.

(e) The same immunities and facilities in respect of their personal baggages as are accorded to diplomatic envoys.

(f) Immunity, together with their spouses and minor children, from immigration restrictions and alien registration and the obligation concerning national service.

Article 24.—Immunities and privileges are granted to experts in the interest of the Organization. The Secretary General shall have the right and the duty to waive the immunity in any case where, in his opinion, the immunity would impede the course of justice and it can be waived without prejudice to the interests of the Organization.

CHAPTER VII

LAISSEZ-PASSER

Article 25.—The General Secretariat of the Organization of Islamic Conference may issue laissez-passer to its officials. Those laissez-passers shall be recognised and accepted as valid travel documents by Member States, taking into account the provisions of the two succeeding articles.

Article 26.—Visas are accorded to holders of laissez-passer at the request of the General Secretariat, in which it is stated that they are officials, travelling on official business of the General Secretariat.

Article 27.—The grant of visas shall be dealt with as speedily as possible. In addition, such persons shall be granted facilities for speedy travel.

Article 28.—Similar facilities to those specified in Article 27 shall be accorded to experts and officials who, though not holders of Organization laissez-passer, have a certificate that they are travelling on business for the Organization.

CHAPTER VIII

SETTLEMENT OF DISPUTES

Article 29.—The Organization of the Islamic Conference shall establish an organ for settling :

(a) Disputes arising out of contracts, or other disputes of a private law character, to which the Organization is a party.

(b) Disputes involving any official of the Organization, who, by reason of his official capacity, enjoys immunity, when immunity has not been waived in his case.

FINAL PROVISIONS

Article 30.—Nothing under the provisions of this Agreement shall affect the authority of a Member State to take such measures as are deemed appropriate for the safety of its territory or the establishment of security and maintenance of public order.

Any State deeming necessary the taking of such steps, shall hasten to contact the General Secretariat, as circumstances will permit, in order to agree upon the measures warranting the safeguarding of the interests of the Organization.

Article 31.—The Immunity whenever provided in this Convention either clearly or inclusively-means official immunity and not personal.

Article 32.—The Secretary General shall submit this Convention to Member States of the Organization for accession thereto.

Article 33.—This Convention shall become binding on the respective State as from the date of the deposit of the instruments of accession by that State with the General Secretariat. The Secretary General shall inform all member States of the Organization of the deposit of each accession.

Article 34.—The accession of any Member State to this Convention means that it has accomplished the Constitutional processes to render this Agreement part of its internal legislation.

Article 35.—This Convention shall remain binding on each acceding State, as long as it remains a Member State of the Organization.

Article 36.—The Organization of the Islamic Conference may conclude supplementary agreements for proper application of the provisions of this Convention, within the territories of Member States.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.
ZULFIKAR ALI BHUTTO,
Prime Minister.

C. A. RAHMAN,
Additional Secretary.

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ISLAMABAD, FRIDAY, JANUARY 28, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 29th January, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 28th January, 1977 is hereby published for general information :—

ORDINANCE NO. VIII OF 1977

AN

ORDINANCE

to amend the Representation of the People Act, 1976

WHEREAS it is expedient to amend the Representation of the People Act, 1976 (LXXXV of 1976), for the purpose hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :

1. **Short title and commencement.**—(1) This Ordinance may be called the Representation of the People (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

Price : Ps. 9

[488 Ex. Gaz.]

2. **Insertion of new section 103A, Act LXXXV of 1976.**—In the Representation of the People Act, 1976 (LXXXV of 1976), after section 103, the following new section shall be inserted, namely :—

> " 103A. **Power of Commission to punish for contempt.**—The Commission shall have the same power as the High Court has to punish any person for contempt of court and the Contempt of Court Act, 1976 (LXIV of 1976), shall have effect accordingly as if reference therein to a " court " and to a " judge " were a reference, respectively, to the " Commission " and a member of the Commission ". ".

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.
ZULFIKAR ALI **BHUTTO,**
Prime Minister.

C. A. RAHMAN,
Additional Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 1st February, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 28th January, 1977 is hereby published for general information :—

Annexure I

ORDINANCE No. IX OF 1977

AN

ORDINANCE

further to amend certain laws relating to industrial relations and welfare of workers

WHEREAS it is expedient further to amend certain laws relating to industrial relations and welfare of workers for the purposes hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Labour Laws (Amendment) Ordinance, 1977.

Price : Ps. 25

[527 Ex. Gaz.]

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Amendment of certain laws.**—The laws specified in the First Schedule shall be amended in the manner specified in the fourth column thereof.

THE FIRST SCHEDULE

(*See* section 2)

Sl. No.	Number and Year of Act or Ordinance	Short title	Amendment
1	2	3	4
1.	Act VIII of 1923 ..	The Workmen's Compensation Act, 1923.	(1) For Schedule IV the Schedule set out in the Second Schedule to this Ordinance shall be substituted.
2.	Act XXV of 1934 ..	The Factories Act, 1934.	(1) In section 50, for the word, "twelfth" the word "fourteenth" shall be substituted.
			(2) In section 51, for the word "twelfth" the word "four teenth" shall be substituted.
			(3) In section 52, in sub-section (2), in clause (a), for the word "twelfth" the word "fourteenth" shall be substituted.
3.	Act IV of 1936 ..	The Payment of Wages Act, 1936.	(1) In section 2, in clause (ii), in sub-clause (g), the words "in any industrial establishment" shall be omitted.
			(2) In section 15,— (*a*) in sub-section (2),— (*i*) after the words "payment of wages", the commas and words ", or of any dues relating to provident fund or gratuity payable under any law", shall be inserted ; and (*ii*) after the word and comma "Act", the words and comma " or any of the heirs of an employed person who has died ", shall be inserted; and (*b*) in sub-section (3), after the words "employed person", occurring for the first time, the words and commas " or, if the applicant is one of the heirs of an employed person, the payment to such applicant ", shall be inserted.

1	2	3	4
			(3) In section 17, in sub-section (1), for clause (b) the following shall be substituted, namely :— " (*b*) by an employed person or, if he has died, by any of his heirs, if the total amount of wages claimed to have been withheld from the employed person or from the unpaid group to which he belonged exceeds fifty rupees, or ".
4.	Act XXVI of 1938	.. The Employment of Children Act, 1938.	(1) In section 3, in sub-section (3), for the word " twelfth " the word " fourteenth " shall be substituted. (2) In section 3C, for the word " twelfth " the word " fourteenth " shall be substituted.
5.	Act XII of 1968	.. The Companies Profits (Workers Participation) Act, 1968.	(1) In section 3, in sub-section (1),— (*a*) in clause (a), the word " and " at the end shall be omitted ; and (*b*) for clause (b), the following shall be substituted, namely :— "(*b*) subject to adjustments, if any, pay every year to the Fund not later than nine months after the close of that year five per cent of its profits during such year, which shall, where the accounts have been audited by an auditor appointed under section 23B of the Industrial Relations Ordinance, 1969 (XXIII of 1969), be assessed on the basis of such audit ; and (*c*) furnish to the Federal Government and the Board, not later than nine months after the close of every year of account, its audited accounts for that year, duly signed by its auditors.". (2) In section 4, in sub-section (1), after the word " be ", occurring for the first time, the commas and words ", but not later than two months ", shall be inserted. (3) In section 5,— (*a*) for sub-sections (1) and (2) the following shall be substituted, namely :— "(1) Where a company to which the scheme applies fails to

1	2	3	4
			comply with any of the provisions of this Act or the scheme, every director, manager or other officer responsible for the management of the affairs of the company shall, if the Federal Government by order so directs, pay by way of penalty a sum which may extend to five thousand rupees and, in case of a continuing failure, a further sum which may extend to one thousand rupees for every day after the first during which the failure continues ".; (*b*) in sub-section (3), for the brackets and figure "(2)" the brackets and figure "(1)" shall be substituted ; and (*c*) in sub-section (4), the words, brackets and figure " or sub-section (2)" shall be omitted.
6.	W.P. Ordinance No. VIII of 1969.	The West Pakistan Shops and Establishment Ordinance, 1969.	In section 2, in clause (c), for the word " twelfth " the word, " fourteenth ", shall be substituted.
7.	Ordinance XXIII of 1969.	The Industrial Relations Ordinance, 1969.	(1) In section 22A, in sub-section (8), in clause (f), the words " of unfair labour practices " shall be omitted. (2) In section 25A, sub-sections (6) & (7) shall be omitted. (3) In section 26, in sub-section (2), for the words "within ten days of the receipt of the communication by bilateral negotiations " the words " by bilateral negotiations within ten days of the receipt of the communication or within such further period as may be agreed upon by the parties " shall be substituted. (4) In section 35, in sub-section (3), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :— " Provided that the Provincial Government of Baluchistan may, after consultation with the Federal Government, appoint any person not so qualified to be the Presiding Officer of a Labour Court. ".

1	2	3	4
			(5) In section 36, in sub-section (3), the commas and words ", and shall, for the purpose of appeal from a sentence passed by it, be deemed to be a Court of Session under that Code" shall be omitted. (6) In section 37,— (*a*) in sub-section (3),— (*i*) after the figure and letter "25A", the words, figures and brackets "or section 34 or a sentence passed under clause (c) of sub-section (5) of section 35" shall be inserted ; and (*ii*) after the word "delivery", the words "or passing" shall be inserted ; and (*b*) for sub-section (4) the following shall be substituted, namely :— "(4) Save as otherwise expressly provided in this Ordinance, all decisions of, and all sentences passed by, a Labour Court shall be final and shall not be called in question in any manner by or before any court or other authority.". (7) In section 38,— (*a*) In sub-section (3), after the figure and letter "25A", the words, figure and brackets "or section 34 or a sentence passed under clause (c) of sub-section (5) of section 35" shall be inserted ; and (*b*) after sub-section (3), amended as aforesaid, the following new sub-section shall be inserted, namely :— "(3a) the Tribunal may on its own motion at any time, call for the record of any case or proceedings under this Ordinance in which a Labour Court within its jurisdiction has passed on order, for the purpose of satisfying itself as to the correctness, legality, or

1	2	3	4
			propriety of such order, and mad pass such order in relation thereto as it thinks fit : Provided that no order this sub-section shall be passed revising or modifying any order adversely affecting any person without giving such person a reasonable opportunity of being heard.".
			(8) In section 53, in sub-section (6), for the words "Junior Labour Court" the words "Labour Court" shall be substituted.
			(9) In section 63, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :— "Provided that, where a Company has intimated to Government in writing the name of any of its directors resident in Pakistan whom it has nominated for the purpose of this section and the offence is committed while such director continues to be so nominated, only such director shall be so deemed to be guilty of such offence.".

THE SECOND SCHEDULE

(*See* the First Schedule, Serial No. 1)

"SCHEDULE IV

(*See* section 4)

COMPENSATION PAYABLE IN CERTAIN CASES

Monthly wages of the workman injured.		Amount of compensation for		Half monthly payment as compensation for temporary disablement.
		Death	Permanent total disablement.	
1		2		3
more than	but not more than			
Rs.	Rs.	Rs.	Rs.	1/4 of the monthly wages during the period of disablement or a period of one year, reckoned from the date of injury, whichever is less and thereafter only in cases
0	250	12,000	17,000	
250	300	13,500	19,000	
300	350	15,000	21,000	

1		2		3
				of chronic lung diseases 1/6 of the monthly wages during the period of disablement or for a period of 5 years, reckoned from the date of injury, whichever is less.
350	1,000	15,000	21,000	1/5 of the monthly wages during the period of disablement or a period of one year, reckoned from the date of injury, whichever is less, and thereafter only in cases of chronic lung diseases 1/8 of the monthly wages during the period of disablement or for a period of 5 years, reckoned from the date of injury, whichever is less.".

FAZAL ELAHI CHAUDHRY,

President.

Countersigned by

ZULFIKAR ALI BHUTTO,
Prime Minister.

C. A. RAHMAN,

Additional Secretary.

CORRIGENDA

[*to the* Gazette of Pakistan, Extraordinary, *Part I, dated the 12th January, 1977 containing Ordinance No. IV of 1977.*]

Page 136 : In line 7 from the bottom, *for* " unlss " *read* " unless ".

Page 141 : In line 14 from the bottom, *for* " casue " *read* " cause ".

" : In line 2 from the bottom, *for* " of " *read* " for ".

Page 144 : In line 17 from the bottom, *for* " being on " *read* " being held on ".

[*to the* Gazette of Pakistan, Extraordinary, *Part I, dated the 30th December, 1976 containing Regulation No. IV of 1976.*]

Page 637 : In line 19, *for* "Admnistered " *read* " Administered ".

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 3rd February, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 31st January, 1977 is hereby published for general information :—

ORDINANCE No. X OF 1977

AN

ORDINANCE

further to amend the Jammu and Kashmir (Administration of Property) Ordinance, 1961.

WHEREAS it is expedient further to amend the Jammu and Kashmir (Administration of Property) Ordinance, 1961 (III of 1961), for the purposes hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Jammu and Kashmir (Administration of Property) (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

Price : Ps. 19

[579 Ex. Gaz.]

2. Amendment of section 3, Ordinance III of 1961.—In the Jammu and Kashmir (Administration of Property) Ordinance, 1961 (III of 1961), hereinafter referred to as the said Ordinance, in section 3,—

(a) after sub-section (1), the following new sub-section shall be inserted, namely :—

"(1A) For the purpose of advising the Federal Government in the exercise of its powers under this Ordinance, the Federal Government may constitute a Management Committee consisting of such persons as the Federal Government may deem fit." ;

(b) in sub-section (2),—

(i) for the words and comma "For the purpose aforesaid, the" the word "The" shall be substituted ;

(ii) for the words "Manager of State Properties of Jammu and Kashmir" the words "Administrator of State Properties of Jammu and Kashmir" shall be substituted ; and

(iii) for the word "Manager" the word "Administrator" shall be substituted ; and

(c) in sub-section (3), for the word "Manager" the word "Administrator" shall be substituted.

3. Insertion of new section 3A, 3B and 3C, Ordinance III of 1961.—In the said Ordinance, after section 3, the following new sections shall be inserted, namely :—

"3A. *Adjudication of disputes.*—If any person to whom a notice has been given under sub-section (3) of section 3 files with the Administrator, within the time specified in the notice, his objection to the action proposed being taken, stating the grounds of the objection, the Administrator may, after affording such person an opportunity of being heard personally or through counsel or a duly authorised agent, pass such orders as he may deem fit.

3B. *Appeal.*—(1) Any person aggrieved by an order of the Administrator under section 3A may, within three months of the date of such order, prefer an appeal to such authority as the Federal Government may, by notification in the official Gazette, specify in this behalf.

(2) The authority specified under sub-section (1) may make such further inquiry as if may consider necessary and, after giving the appellant an opportunity of being heard if he so desires, pass such orders as it thinks fit confirming, altering or annulling the order appealed against.

(3) The authority specified under sub-section (1) shall, for the purpose of deciding an appeal, be deemed to be a civil court and shall have the same powers as are vested in such court under the Code of Civil Procedure, 1908 (Act V of 1908), including the powers of—

(a) summoning and enforcing the attendance of any person and examining him on oath ;

(b) compelling the discovery and production of any document; and

(c) issuing commissions for the examination of witnesses and documents.

3C. *Revision.*—The Federal Government may, on the application of any person aggrieved by an order passed by the authority under section 3B, if the application is made within thirty days of the communication of such order to him, pass such order in relation thereto as it thinks fit:

Provided that no order under this section shall be passed unless the person likely to be affected thereby has been given an opportunity of showing cause against it or of being heard personally or through counsel or a duly authorised agent.".

4. **Amendment of section 4, Ordinance III of 1961.**—In the said Ordinance, in section 4, for sub-section (2) the following shall be substituted, namely :—

"(2) The amount deposited in the account mentioned in sub-section (1), and the income from that amount, shall be utilized for such purposes, including the rehabilitation of refugees from the State of Jammu and Kashmir, as may be prescribed by rules made under section 6 or as may be determined by the Federal Government.".

5. **Amendment of section 5A, Ordinance III of 1961.**—In the said Ordinance, in section 5A, for the word "Manager" the word "Administrator" shall be substituted.

6. **Amendment of section 5B, Ordinance III of 1961.**—In the said Ordinance,—

(a) in sub-section (1), for the word "Manager" the word "Administrator" shall be substituted; and

(b) in sub-section (2), for the commas and words ", otherwise than at the instance of the Manager, no injunction or other order of whatever kind shall be passed or made in respect of any such property by any Court or other authority" the words and commas "no Court shall have jurisdiction, or entertain any proceedings, in respect of any such property or of any matter within the competence of the Federal Government, the Administrator or other authority and no injunction or other order of whatever kind shall be passed or made by any Court or other authority in respect of any such property or of any action taken or to be taken in exercise of any power conferred by or under this Ordinance" shall be substituted.

7. **Amendment of section 5C, Ordinance III of 1961.**—In the said Ordinance, in section 5C, for the word "Manager" the word "Administrator" shall be substituted.

8. **Amendment of section 6, Ordinance III of 1961.**—In the said Ordinance, in section 6, in sub-section (2),—

(a) after clause (a), the following new clause shall be inserted, namely :—

"(aa) the functions, powers and procedure of the Management Committee constituted under sub-section (1A) of section 3 ;" ; and

(b) in clause (b), for the word "Manager" the word "Administrator" shall be substituted.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.
ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 19th February, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 16th February, 1977 is hereby published for general information :—

ORDINANCE NO. XI OF 1977

AN

ORDINANCE

further to amend the Service Tribunals Act, 1973

WHEREAS it is expedient further to amend the Service Tribunals Act, 1973 (LXX of 1973), for the purpose hereinafter appearing ;

AND WHEREAS the National Assembly is not in session, and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Service Tribunals (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

2. **Amendment of section 3, Act LXX of 1973.**—In the Service Tribunals Act, 1973 (LXX of 1973), in section 3, in sub-section (3), in clause (a), after the word "who", the words and comma "is, or" shall be inserted.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.
ZULFIKAR ALI BHUTTO,
Prime Minister.

C. A. RAHMAN,
Additional Secretary.

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[781 Ex. Gaz.]

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF INTERIOR, STATES AND FRONTIER REGIONS
(States and F. R. Division)

Islamabad, the 28th February, 1977

No. 1 (2)-Sec. III|75.—The following Regulation made by the President on the 16th February, 1977 is hereby published for general information :—

REGULATION No. I OF 1977

A

REGULATION

to apply the Customs Act, 1969, to the Provincially Administered Tribal Areas of Baluchistan.

WHEREAS it is expedient to apply the Customs Act, 1969 (IV of 1969) to the Provincially Administered Tribal Areas of Baluchistan ;

NOW, THEREFORE, in exercise of the powers conferred by clause (4) of Article 247 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make the following Regulation, namely :—

1. **Short title, extent and commencement.**—(1) This Regulation may be called the Customs Act (Application to the Provincially Administered Tribal Areas) Regulation, 1977.

(2) It extends to the whole of the Provincially Administered Tribal Areas of Baluchistan.

(3) It **shall** come into force at once.

Price : Ps. 9

2. **Application of the Customs Act, 1969 (IV of 1969) to the Provincially Administered Tribal Areas of Baluchistan.**—The provisions of the Customs Act, 1969 (IV of 1969) and, so far as may be, all rules, notifications and orders made thereunder shall apply to the Provincially Administered Tribal Areas of Baluchistan.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned by

ZULFIKAR ALI BHUTTO,
Prime Minister.

AMIRZADA KHAN,
Additional Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 18th March, 1977

No. F. 24(1)/77-Pub.—The following Ordinance made by the President on the 18th March, 1977 is hereby published for general information :—

ORDINANCE No. XII OF 1977

AN

ORDINANCE

further to amend certain laws relating to the privileges of the members of the National and Provincial Assemblies

WHEREAS it is expedient further to amend certain laws relating to the privileges of the members of the National and Provincial Assemblies for the purposes hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Privileges of Members of the National and Provincial Assemblies (Amendment) Ordinance, 1977.

Price : Ps. 19

[974 Ex. Gaz.]

(2) It shall come into force at once.

2. **Amendment of certain laws.**—The laws specified in column 3 of the Schedule are hereby amended to the extent specified in column 4 thereof.

THE SCHEDULE

(*See* section 2)

Year of the statute	No. of the statute	Short title of the statute	Amendments
1	2	3	4
1. 1963	IX	The Members of the National Assembly (Exemption from Preventive Detention and Personal Appearance) Ordinance, 1963.	1. In section 3, in sub-section (1), the commas and words", nor shall any Member be required to appear in person in any Civil or Revenue Court, or before any Election Tribunal," shall be omitted. 2. Section 4 shall be omitted.
2. 1972	Punjab Act II.	The Provincial Assembly of the Punjab Privileges Act, 1972.	1. In section 4, in sub-section (1),— (*a*) the words and comma "or be required to appear in person in any Civil or Revenue Court, or before any Commission or Election Tribunal" shall be omitted ; and (*b*) the words and comma "or required to appear before such Court, Commission or Tribunal" shall be omitted. 2. Section 5 shall be omitted.
3. 1973	NWFP Act XVII.	The Provincial Assembly of the North-West Frontier Province Privileges Act, 1973.	1. In section 4, in sub-section (1),— (*a*) the words and comma "or be required to appear in person in any Civil or Revenue Court, or before any Commission or Election Tribunal" shall be omitted ; and (*b*) the words and comma "or required to appear before such Court, Commission or Tribunal" shall be omitted. 2. Section 5 shall be omitted.

1	2	3	4
4. 1975	Sind Act XI.	The Sind Provincial Assembly (Members) Privileges Act, 1975.	Section 6 shall be omitted.
5. 1975	Baluchistan Act VI.	The Provincial Assembly of Baluchistan Privileges Act, 1975.	1. In section 4, in sub-section (1), — (*a*) the words and commas "or be required to appear in person in any civil or revenue court, or before any Commission or Election Tribunal," shall be omitted ; and (*b*) the words and comma "or required to appear before such court, Commission or Tribunal" shall be omitted. 2. Section 5 shall be omitted.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.
ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 17th March, 1977 is hereby published for general information :—

ORDINANCE No. XIII OF 1977

AN

ORDINANCE

to amend the Member of Parliament (Salaries and Allowances) Act, 1974.

WHEREAS it is expedient to amend the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974), for the purpose hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Members of Parliament (Salaries and Allowances) (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

2. **Insertion of new section 4A, Act XXVII of 1974.**—In the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974), after section 4, the following new section shall be inserted, namely :—

> "4A. **Absence from sittings without leave of the House.**—Notwithstanding anything contained in this Act, a member who, without leave of the House, remains absent for three consecutive days of its sittings, shall not be entitled to receive any daily allowance or conveyance allowance in respect of the days of such absence.".

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

CORRIGENDA

[*to the Gazette of Pakistan, Extraordinary, Part I, dated the 12th January, 1977 and 3rd February, 1977, containing Ordinance Nos. IV of 1977 and X of 1977 respectively.*]

Page 136 : In line 7 from the bottom, *for* "unlss" *read* "unless".

Page 141 : In line 32, *for* "casue" *read* "cause".

In the second line from the bottom, *for* "of failure" *read* "for failure".

Page 144 : In line 29, *for* "being" *read* "being held".

Page 156 : In the name of President last occurred, *for* "CHAUDHARY" *read* "CHAUDHRY".

Page 180 : In line 20, *for* "section" *read* "sections".

In line 9 from the bottom, *for* "if may" *read* "it may".

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 19th March, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 18th March, 1977 is hereby published for general information :—

ORDINANCE No. XIV OF 1977

AN

ORDINANCE

further to amend the Criminal Law Amendment (Special Court) Act, 1976

WHEREAS it is expedient further to amend the Criminal Law Amendment (Special Court) Act, 1976 (XVII of 1976), for the purposes hereinafter appearing :

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Criminal Law Amendment (Special Court) (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

2. **Amendment of section 8, Act XVII of 1976.**—In the Criminal Law Amendment (Special Court) Act, 1976 (XVII of 1976), hereinafter referred to as

Price : Ps. 9

[984 Ex. Gaz.]

the said Act, in section 8, for the words " only such part of the proceedings shall be published as may be approved by the Special Court " the words " the Special Court may prohibit the publication of the whole or any part of its proceedings " shall be substituted.

3. **Amendment of section 10, Act XVII of 1976.**—In the said Act, in section 10, in sub-section (1),—

(a) for the words " may receive " the words " shall receive " shall be substituted ;

(b) in clause (d), for the words " the conclusions arrived at by the Supreme Court in its decision " the words " the judgment and findings of the Supreme Court " shall be substituted ; and

(c) in the proviso, for the word " conclusion " the word " finding " shall be substituted.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned
ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

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ISLAMABAD, MONDAY, MARCH, 21, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 21st March, 1977

No. F. 24 (I)|77-Pub.—The following Ordinance made by the President on the 21st March, 1977 is hereby published for general information :—

ORDINANCE No. XV OF 1977

AN

ORDINANCE

further to amend the Representation of the People Act, 1976

WHEREAS it is expedient further to amend the Representation of the People Act, 1976 (LXXXV of 1976), for the purposes hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the **Representation of the People** (Second Amendment) Ordinance, 1977.

(2) It shall come into force at once.

Price : Ps. 9

[1027 Ex. Gaz.]

2. **Amendment of section 52, Act LXXXV of 1976.**—In the Representation of the People Act, 1976 (LXXXV of 1976), hereinafter referred to as the said Act, in section 52,—

(a) in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

" Provided that an election which has been declared, under sub-section (1) of section 103B, to be void shall not be so called in question. " ; and

(b) in sub-section (2), for the word " sixty " the word " seventy " shall be substituted.

3. **Insertion of new section 103B, Act LXXXV of 1976.**—In the said Act, after section 103A, the following new section shall be inserted and shall be deemed always to have been so inserted, namely :—

" 103B. *Power of Commission to declare a poll void.*—(1) Notwithstanding anything contained in this Act, if, from facts apparent on the face of the record and after such summary inquiry as it may deem necessary, the Commission is satisfied that, by reason of grave illegalities or violation of the provisions of this Act or the rules, the poll in any constituency ought to be declared void, the Commission may make a declaration accordingly and, by notification in the official Gazette, call upon that constituency to elect a member in the manner provided for in section 108.

(2) Notwithstanding the publication of the name of a returned candidate under sub-section (4) of section 42, the Commission may exercise the powers conferred on it by sub-section (1) before the expiration of sixty days after such publication ; and, where the Commission does not finally dispose of a case within the said period, the election of the returned candidate shall be deemed to have become final, subject to a decision of a Tribunal. ".

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

ERRATA

[*To the Gazette of Pakistan, Extraordinary, Part I, dated the 28th July, 1975.* Containing Act No. LVIII of 1975, dated the 28th July, 1975.]

Page 403. Para 6 (2). Line 1.	*For* " (2) No Claim shall lie for any trael or transportation not performed within ".
	Read " (2) The provisions of Sub-section (1) shall also apply to the family of the ".

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ISLAMABAD, MONDAY, MARCH, 21, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 21st March, 1977

No. F. 24 (I)|77-Pub.—The following Ordinance made by the President on the 21st March, 1977 is hereby published for general information :—

ORDINANCE No. XV OF 1977

AN

ORDINANCE

further to amend the Representation of the People Act, 1976

WHEREAS it is expedient further to amend the Representation of the People Act, 1976 (LXXXV of 1976), for the purposes hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Representation of the People (Second Amendment) Ordinance. 1977.

(2) It shall come into force at once.

Price : Ps. 9

[1027 Ex. Gaz.]

2. **Amendment of section 52, Act LXXXV of 1976.**—In the Representation of the People Act, 1976 (LXXXV of 1976), hereinafter referred to as the said Act, in section 52,—

(a) in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

> " Provided that an election which has been declared, under sub-section (1) of section 103B, to be void shall not be so called in question. " ; and

(b) in sub-section (2), for the word " sixty " the word " seventy " shall be substituted.

3. **Insertion of new section 103B, Act LXXXV of 1976.**—In the said Act, after section 103A, the following new section shall be inserted and shall be deemed always to have been so inserted, namely :—

> " 103B. *Power of Commission to declare a poll void.*—(1) Notwithstanding anything contained in this Act, if, from facts apparent on the face of the record and after such summary inquiry as it may deem necessary, the Commission is satisfied that, by reason of grave illegalities or violation of the provisions of this Act or the rules, the poll in any constituency ought to be declared void, the Commission may make a declaration accordingly and, by notification in the official Gazette, call upon that constituency to elect a member in the manner provided for in section 108.
>
> (2) Notwithstanding the publication of the name of a returned candidate under sub-section (4) of section 42, the Commission may exercise the powers conferred on it by sub-section (1) before the expiration of sixty days after such publication ; and, where the Commission does not finally dispose of a case within the said period, the election of the returned candidate shall be deemed to have become final, subject to a decision of a Tribunal. ".

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

ERRATA

[*To the Gazette of Pakistan, Extraordinary, Part I, dated the 28th July, 1975.* Containing Act No. LVIII of 1975, dated the 28th July, 1975.]

Page 403. Para 6 (2). Line 1.	*For* " (2) No Claim shall lie for any trael or transportation not performed within ". *Read* " (2) The provisions of Sub-section (1) shall also apply to the family of the ".

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 30th March, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 29th March, 1977 is hereby published for general information :—

ORDINANCE No. XVI OF 1977

AN

ORDINANCE

further to amend the Representation of the People Act, 1976

WHEREAS it is expedient further to amend the Representation of the People Act, 1976 (LXXXV of 1976), for the purposes hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Representation of the People (Third Amendment) Ordinance, 1977.

(2) It shall come into force at once.

Price : Ps. 9

2. **Amendment of section 67, Act LXXXV of 1976.**—In the Representation of the People Act, 1976 (LXXXV of 1976), hereinafter referred to as the said Act, in section 67, for sub-section (3), the following shall be substituted and shall be deemed always to have been so substituted, namely :—

> "(3) Any person aggrieved by a decision of the Tribunal may, within thirty days of the announcement of the decision, appeal to the Supreme Court and the decision of the Supreme Court on such appeal shall be final.
>
> *Explanation.*—In this sub-section, "decision of the Tribunal" shall not be deemed to include an order made by the Commission in the exercise of its powers under section 103B. ".

3. **Amendment of section 103B, Act LXXXV of 1976.**—In the said Act, in section 103B, after sub-section (2), the following new sub-section shall be added and shall be deemed always to have been so added, namely :—

> "(3) While exercising the powers conferred on it by sub-section (1), the Commission shall be deemed to be a tribunal to which an election petition has been presented and shall, notwithstanding anything contained in Chapter VII, regulate its own procedure. ".

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 15th April, 1977

No. F. 24 (1)/77-Pub.—The following Ordinance made by the President on the 13th April, 1977 is hereby published for general information :—

ORDINANCE No. XVII OF 1977

AN

ORDINANCE

to amend the Senate (Election) Act, 1975

WHEREAS it is expedient to amend the Senate (Election) Act, 1975 (LI of 1975), for the purposes hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Senate (Election) (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

Price : Rs. 9

2. **Amendment of section 77, Act LI of 1975.**—In the Senate (Election) Act, 1975 (LI of 1975), hereinafter referred to as the said Act, section 77 shall be renumbered as sub-section (1) of that section and, after sub-section (1) renumbered as aforesaid, the following new sub-section shall be added, namely :—

> "(2) When the seats of two or more members who were elected to the Senate by the same Provincial Assembly and whose term of office was due to expire on the same day become vacant simultaneously, elections to fill such seats may be held together.".

3. **Insertion of new section 82A, Act LI of 1975.**—In the said Act, after section 82, the following new section shall be inserted, namely :—

> "82A. *Drawing of lots for determining term of office of individual members.*—(1) For the purpose of dividing the members elected into two groups under paragraph (g) of Article 272, the Commissioner shall draw lots in the prescribed manner and in the presence of such members or persons authorised by them in writing as may be present, after notifying in the official Gazette the time and place of drawing of lots.
>
> (2) The term of office of each member determined under sub-section (1) shall be notified by the Commissioner in the official Gazette.
>
> (3) If the election of a member whose term of office is determined under sub-section (1) is declared void and another candidate is declared to have been duly elected in his place, the term of such candidate shall be the unexpired term of such member.
>
> (4) If the election of all the members referred to in paragraph (g) of Article 272 is declared void, the members elected in their place shall be divided into two groups and the term of their office determined and notified in the manner specified in sub-sections (1) and (2) :
>
> Provided that the term of office of the members so elected shall be the unexpired term of the members of the respective groups.".

FAZAL ELAHI CHAUDHRY,
President.

Countersigned

ZULFIKAR ALI BHUTTO,
Prime Minister.

C. A. REHMAN,
Additional Secretary.

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ISLAMABAD, THURSDAY, APRIL 21, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

PROCLAMATION OF EMERGENCY

Islamabad, the 21st April, 1977

No. F. 24(4)|77-Pub.—WHEREAS the President is satisfied that a grave emergency exists in which the security of Pakistan is threatened by internal disturbance beyond the power of a Provincial Government to control:

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 236 of the Constitution of the Islamic Republic of Pakistan, the President is pleased hereby to vary the Proclamation of Emergency issued on the twenty-third day of November, one thousand nine hundred and seventy one, and continued in force by Article 280 of the said Constitution, as follows, namely:—

> In the aforesaid Proclamation, after the words "threatened by external aggression", the words "and by internal disturbance beyond the power of a Provincial Government to control" shall be added.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

Price: Ps. 9

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 21st April, 1977 is hereby published for general information :—

ORDINANCE No. XVIII OF 1977

PAKISTAN ARMY (AMENDMENT) ORDINANCE, 1977

AN

ORDINANCE

further to amend the Pakistan Army Act, 1952

WHEREAS it is expedient further to amend the Pakistan Army Act, 1952 (XXXIX of 1952), for the purpose hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Pakistan Army (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

2. **Amendment of section 2, Act XXXIX of 1952.**—In the Pakistan Army Act, 1952 (XXXIX of 1952), in section 2, in sub-section (1), in clause (d), in paragraph (ii), for the full stop at the end the semi-colon and word " ; or " shall be substituted and thereafter the following new paragraph shall be added, namely :—

> "(iii) an offence punishable under section 123, 123A, 124A, 143, 144, 147, 148, 152, 153A, 188, 193, 224, 225, 283, 302, 304, 307, 325, 326, 332, 342, 353, 364, 366, 376, 392, 395, 396, 397, 431, 435 and 436 of the Pakistan Penal Code (Act XLV of 1860) or the Pakistan Arms Ordinance, 1965 (W. P. Ordinance XX of 1965), or the Explosive Substances Act, 1908 (VI of 1908) or the Defence of Pakistan Ordinance, 1971 (XXX of 1971), or any rule made thereunder or the High Treason (Punishment) Act, 1973 (LXVIII of 1973) or the Prevention of Anti-National Activities Act, 1974 (VII of 1974), or an attempt or conspiracy to commit, or an abetment of, any of the said offences."

3. **Saving.**—Nothing in this Ordinance shall be deemed to require the transfer to a court-martial held under the Pakistan Army Act, 1952 (XXXIX of 1952), of any case or proceedings pending, immediately before the commencement of this Ordinance, before any court or tribunal.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 23rd April, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 23rd April, 1977 is hereby published for general information :—

ORDINANCE No. XIX OF 1977

AN

ORDINANCE

further to amend the Land Reforms (Baluchistan Pat Feeder Canal) Regulation, 1972.

WHEREAS it is expedient further to amend the Land Reforms (Baluchistan Pat Feeder Canal) Regulation, 1972, for the purpose hereinafter appearing ;

AND WHEREAS the Proclamation of Emergency referred to in Article 280 of the Constitution of the Islamic Republic of Pakistan is in force ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

Price : Ps. 9

[1370 Ex. Gaz.]

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Land Reforms (Baluchistan Pat Feeder Canal) (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

2. **Amendment of paragraph 17 of Land Reforms (Baluchistan Pat Feeder Canal) Regulation.**—In the Land Reforms (Baluchistan Pat Feeder Canal) Regulation, 1972, in paragraph 17, in clause (a) of the third proviso, for the figures, letters, words and comma " 31st day of March, 1977 " the figures, letters, words and comma " 31st day of March, 1978 " shall be substituted and shall be deemed to have been so substituted on the first day of April, 1977.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

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ISLAMABAD, SUNDAY, MAY 22, 1977

PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 22nd May, 1977

No. F. 24 (1)|77-Pub.—The following Ordinances made by the President on the 19th May, 1977 are hereby published for general information:—

ORDINANCE No. XX OF 1977

AN

ORDINANCE

to suspend the power of a High Court to make certain orders

WHEREAS it is expedient to suspend the power of a High Court to make certain orders;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title, extent, commencement and duration.**—(1) This Ordinance may be called the Letters Patent and Code of Criminal Procedure (Suspension of Powers) Ordinance, 1977.

(2) It extends to the areas in which the Armed Forces of Pakistan are for the time being acting in aid of civil power, except clause (b) of section 2, which extends to the whole of Pakistan.

Price : Ps. 19

[1649 Ex. Gaz.]

(3) It shall come into force at once.

(4) It shall cease to be in force on the expiration of three months from its commencement.

2. **High Court not to make certain orders, etc.**—Notwithstanding anything contained in the Letters Patent applicable to it or in the Code of Criminal Procedure, 1898 (Act V of 1898), a High Court shall not make an order—

(a) under any provision of the said Letters Patent or section 491 of the said Code, in respect of any person detained or held in custody, under any law for the time being in force, in any area in which the Armed Forces of Pakistan are for the time being acting in aid of civil power in pursuance of Article 245 of the Constitution ; or

(b) in exercise of its power referred to in section 561A of the said Code, or under any provision of the said Letters Patent, in respect of any person accused of an offence specified in paragraph (iii) of clause (d) ; or in clause (dd), of sub-section (1) of section 2 of the Pakistan Army Act, 1952 (XXXIX of 1952), in any area in which the said paragraph (iii) or, as the case may be, clause (dd) is in force ;

and any proceeding involving the exercise of such power, which commenced on or after the twenty-first day of April, 1977, and are pending in the High Court immediately before the commencement of this Ordinance, shall stand suspended.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.

ZULKIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 19th May, 1977 is hereby published for general information :—

ORDINANCE No. XXI OF 1977

AN

ORDINANCE

to suspend the power of Courts to make certain declarations or orders under the Specific Relief Act, 1877, or the Code of Civil Procedure, 1908

WHEREAS it is expedient to suspend the power of Courts to make certain declarations or orders under the Specific Relief Act, 1877 (I of 1877), or the Code of Civil Procedure, 1908 (Act V of 1908) ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent, commencement and duration.**—(1) This Ordinance may be called the Civil Courts (Suspension of Powers) Ordinance, 1977.

(2) It extends to the areas in which the Armed Forces of Pakistan are for the time being acting in aid of civil power in pursuance of Article 245 of the Constitution.

(3) It shall come into force at once.

(4) It shall cease to be in force on the expiration of three months from its commencement.

2. **Courts not to make certain declarations or orders.**—Notwithstanding anything contained in the Specific Relief Act, 1877 (I of 1877), or the Code of Civil Procedure, 1908 (Act V of 1908), no Court shall,—

(a) in exercise of its powers under Chapter VI or Chapter X of the Specific Relief Act, 1877 (I of 1877), make a declaration, or grant an injunction ; or

(b) in exercise of its power referred to in section 151 of the Code of Civil Procedure, 1908 (Act V of 1908), or under Order XXXIX in the First Schedule thereto, make an order, or grant an injunction,

in any case in which the validity of any thing done, or action taken, by or under the authority of the Armed Forces of Pakistan is questioned or any relief is sought against the said Forces or any member thereof ; and any proceedings involving the exercise of such power, which commenced on or after the twenty-first day of April, 1977, and are pending in any Court immediately before the commencement of this Ordinance, shall stand suspended.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned.
ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 26th May, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on 23rd May, 1977, is hereby published for general information :—

ORDINANCE No. XXII OF 1977

AN

ORDINANCE

to provide that certain bank notes shall cease to be legal tender

WHEREAS it is expedient to provide that certain bank notes shall cease to be legal tender ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Legal Tender (Inscribed Notes) Ordinance, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

Price : Ps. 9

[1683 Ex. Gaz.]

2. **Definition.**—In this Ordinance, " bank notes " shall have the same meaning as in the State Bank of Pakistan Act, 1956 (XXXIII of 1956).

3. **Certain bank notes to cease to be legal tender.**—(1) Notwithstanding anything contained in the State Bank of Pakistan Act, 1956 (XXXIII of 1956), or in any other law for the time being in force, a bank note of any denomination which bears written, stamped, embossed or inscribed upon it any words or visible representation intended to convey or capable of conveying a message of a political, religious or commercial character shall, on and from such day as the Federal Government may, by notification in the official gazette specify, cease to be legal tender; and the State Bank of Pakistan shall, as from the day so specified, not be under any obligation to receive, exchange or refund the value of, any such note.

(2) Any person in possession of any bank note referred to in sub-section (1) may, before the day specified in the notification under that sub-section, tender for exchange such note at any office, branch or agency, if any, of the State Bank of Pakistan, and any such office, branch or agency shall exchange the note.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned

ZULFIKAR ALI BHUTTO,
Prime Minister.

A. V. AKHUND,
Joint Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 27th May, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 27th May, 1977 is hereby published for general information :—

ORDINANCE No. XXIII of 1977

AN

ORDINANCE

further to amend the Defence of Pakistan Ordinance, 1971

WHEREAS it is expedient further to amend the Defence of Pakistan Ordinance, 1971 (XXX of 1971), for the purpose hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Defence of Pakistan (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

Price : Ps. 9

2. **Amendment of section 8, Ordinance XXX of 1971.**—In the Defence of Pakistan Ordinance, 1971 (XXX of 1971), in section 8,—

(a) in sub-section (2), for clause (b) the following shall be substituted, namely :—

> " (b) is or has been a Sessions Judge, Additional Sessions Judge, District Magistrate or Additional District Magistrate. " ; and

(b) in sub-section (3), for the words, brackets, letters and figure " qualified for appointment under clause (b) of that sub-section by virtue of having exercised powers exclusive of those specified in sub-clause (ii) of the said clause (b) " the words " a person who is or has been a Sessions Judge or an Additional Sessions Judge " shall be substituted.

FAZAL ELAHI CHAUDHRY,
President.

Countersigned
ZULFIKAR ALI BHUTTO,
Prime Minister.

C. A. RAHMAN,
Additional Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 2nd June, 1977

No. F. 24 (I)|77-Pub.—The following Ordinance made by the President on the 30th May, 1977 is hereby published for general information :—

ORDINANCE No. XXIV OF 1977

THE RICE MILLING CONTROL AND DEVELOPMENT (AMENDMENT) ORDINANCE, 1977

AN

ORDINANCE

further to amend the Rice Milling Control and Development Act, 1976

WHEREAS it is expedient further to amend the Rice Milling Control and Development Act, 1976 (LVIII of 1976), for the purpose hereinafter appearing ;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Rice Milling Control and Development (Amendment) Ordinance, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

Price : Ps. 25

2. **Amendment of section 2, Act LVIII of 1976.**—In the Rice Milling Control and Development Act, 1976, (LVIII of 1976), hereinafter referred to as the said Act, in section 2, after clause (f), the following new clause shall be inserted, namely :—

"(ff) "de-acquired establishment" means an acquired establishment in respect of which a notification is issued under the proviso to section 3, after the commencement of the Rice Milling Control and Development (Amendment) Ordinance 1977 ;".

3. **Amendment of section 3, Act LVIII of 1976.**—In the said Act, in section 3, in the proviso, for the words "with not more than one huller" the words "only with hullers" shall be substituted.

4. **Amendment of section 6, Act LVIII of 1976.**—In the said Act, after section 6, the following new sections shall be inserted, namely :—

"6A. *Prohibition or regulation of movement, etc., of paddy and rice.*—The Federal Government may, if it considers it necessary in the public interest to do so, by notification in the official Gazette, provide for—

(a) regulating or prohibiting the keeping, storage, movement, transport, supply, distribution, disposal, acquisition or use of, and trade and commerce in, paddy and rice ;

(b) controlling the prices and grading of paddy and rice ; and

(c) regulating the milling of rice.

6B. *Return of de-acquired establishments.*—(1) The Federal Government shall publish in the official Gazette a list of the de-acquired establishments.

(2) Within three months, or such longer period not exceeding six months as the Federal Government may by notification in the official Gazette specify in this behalf, of the publication of the notification under sub-section (1), the Corporation shall deliver possession of a de-acquired establishment to the previous management thereof.

(3) On the delivery of the possession of an establishment in pursuance of sub-section (2),—

(a) the Corporation shall stand divested of the ownership and management of the establishment ; and

(b) the ownership and management of the establishment along with its assets and liabilities as on the day on which its possession is delivered shall stand transferred to the persons in whom these vested immediately before the making of an order under section 5 in respect of the establishment.

(4) No claim arising out of the acquisition of a de-acquired establishment shall lie against the Federal Government or the Corporation or any officer or employee of the Federal Government of the Corporation.

(5) In the case of a de-acquired establishment, for the purpose of computing the period of limitation prescribed by the Limitation Act, 1908 (IX of 1908), for the institution of a suit for the recovery of money, the period commencing on the day on which an order under section 5 was made in respect of the establishment and ending on the day on which possession thereof is delivered to its previous management shall be excluded.

(6) In the case of any dispute between the previous management of a de-acquired establishment and the Corporation regarding the assets and liabilities of the establishment, the matter shall be referred to the Federal Government whose decision shall be final.".

5. **Amendment of section 17, Act LVIII of 1976.**—In the said Act, scetion 17 shall be re-numbered as sub-section (1) of that section and, after sub-section (1) re-numbered as aforesaid, the following new sub-section shall be added, namely :—

"(2) Where the Federal Government issues a notification under the proviso to section 3 in respect of an establishment after the commencement of the Rice Milling Control and Development (Amendment) Ordinance, 1977, there shall be paid compensation the amount of which shall be determined by the Corporation and paid by it, out of funds provided by the Federal Government, in accordance with paragraph 3A of the Schedule.".

6. **Amendment of section 20, Act LVIII of 1976.**—In the said Act, in section 20, after sub-section (2), the following new sub-section shall be inserted, namely :—

"(3) Where a de-acquired establishment is returned to the previous owner and the Present Value is higher than the Net Worth Value, the Corporation may also recover from the previous owner, in accordance with the provisions of sub-section (1) and sub-section (2), the amount representing the difference between the Net Worth Value and the Present Value.

Explanation.—In this sub-section, "Net Worth Value" and "Present Value" have the same meaning as in the Schedule.".

7. **Amendment of section 24, Act LVIII of 1976.**—In the said Act, after section 24, the following new section shall be inserted, namely :—

"24A. *General effect of de-acquisition of establishment.*—(1) Where the management of a de-acquired establishment has been transferred to the previous management under section 6B, all contracts, agreements and other instruments of whatever nature subsisting or having effect immediately before the date of the transfer, to which a de-acquired establishment was a party or which were in respect of such establishment, shall be of as full force and effect against or in favour of the previous management, and may be enforced or acted upon as fully and effectively as if, instead of the Corporation, the previous management had been a party thereto, or as if they had been entered into, or issued in respect of, the previous management.

(2) If on the date of the transfer of a de-acquired establishment to the previous management any suit, appeal or legal proceeding of whatever nature is pending by or against the Corporation in respect of such establishment, it shall not abate, discontinue or be in any way prejudicially affected by reason of such transfer or anything done under this Act, but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the previous management.".

8. **Amendment of section 29, Act LVIII of 1976.**—In the said Act, in section 29,—

(a) in clause (4), after the word, figure and comma "section 3,", the words, figure, letter and comma "a notification under section 6A," shall be inserted; and

(b) in the proviso, after the word "Corporation" at the end, the words "or a person authorised by the Federal Government in this behalf" shall be added.

9. **Amendment of section 32, Act LVIII of 1976.**—In the said Act, in section 32, in sub-section (2), after clause (j), the following new clause shall be inserted, namely:—

"(jj) return of de-acquired establishments and adjustment of any increase or decrease in their assets and liabilities as recorded in the Balance Sheet drawn up under the Schedule;".

10. **In the said Act, in section 33.**—In the proviso, for the word "one year" the words "two years" shall be substituted.

11. **Amendment of Schedule, Act LVIII of 1976.**—In the said Act, in the Schedule,—

(i) after paragraph 3, the following new paragraph shall be inserted, namely:—

"3A. Compensation determined in accordance with the following provisions of this paragraph shall be payable to the previous owners of a de-acquired establishment, namely:—

(a) in a case in which the Net Worth Value is higher than the Present Value, the difference between the Net Worth Value and the Present Value of the assets and liabilities transferred to the previous owners, both such difference and the Present Value to be determined by the Corporation; and

(b) in a case in which compensation would have been payable under paragraph 3 had no order of de-acquisition been made, an amount calculated at the rate of 11 per cent per annum of such compensation for the period the ownership and management of the establishment remained with the Corporation."; and

(ii) in paragraph 4, in clause (c), for the full stop at the end a semicolon shall be substituted and thereafter the following new clause shall be added, namely :—

"(d) 'Present Value' shall mean the Net Worth Value out of which shall be deducted the value of any Fixed Tangible Assets and Current Assets as shown in the Balance Sheet which are not handed over and to which shall be added (i) the value of the Fixed Tangible Assets and Current Assets which do not appear in the Balance Sheet but the possession of which is handed over at cost and (ii) the decrease in the outstanding liabilities as shown in the Balance Sheet, out of which shall be deducted the value of any new liabilities handed over.".

FAZAL ELAHI CHAUDHRY,
President.

Countersigned :

ZULFIKAR ALI BHUTTO,
Prime Minister.

ABDUL HAYEE KURESHI,
Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations, including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 13*th July,* 1977

No. F. 24 (1)|77-Pub.—The following Ordinances made by the President on the 13th July, 1977, are published for general information :—

ORDINANCE No. XXV OF 1977

AN

ORDINANCE

further to amend the Code of Civil Procedure, 1908

WHEREAS it is expedient further to amend the Code of Civil Procedure, 1908 (Act V of 1908), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent, and commencement.**—(1) This Ordinance may be called the Code of Civil Procedure (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

Price : *Ps.* 25

[2058 Ex. Gaz.]

2. **Amendment of First Schedule, Act V of 1908.**—In the Code of Civil Procedure, 1908 (Act V of 1908), in the First Schedule, in Order XXXIX, in rule 4A, for the words "sixty days" the words "six months" shall be substituted.

ORDINANCE No. XXVI OF 1977

AN

ORDINANCE

to abolish the Special Tribunals constituted under the Defence of Pakistan Ordinance, 1971.

WHEREAS it is expedient to abolish the Special Tribunals constituted under the Defence of Pakistan Ordinance, 1971 (XXX of 1971), and to provide for matters connected therewith or incidental thereto;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Special Tribunals (Abolition) Ordinance, 1977.

(2) It shall come into force at once.

2. **Ordinance to override Ordinance No. XXX of 1971.**—This Ordinance shall have effect notwithstanding anything contained in the Defence of Pakistan Ordinance, 1971 (XXX of 1971).

3. **Abolition of Special Tribunals.**—All Special Tribunals constituted under section 8 of the Defence of Pakistan Ordinance, 1971 (XXX of 1971), hereinafter referred to as the said Ordinance, shall stand abolished.

4. **Transfer of cases.**—(1) All cases pending before a Special Tribunal constituted under the said Ordinance immediately before the commencement of this Ordinance shall stand transferred to the criminal court of competent jurisdiction to be tried by it in accordance with the Code of Criminal Procedure, 1898 (Act V of 1898).

(2) In respect of a case transferred to a criminal court by virtue of sub-section (1), such court shall not, by reason of the said transfer, be bound to recall and rehear any witness who has given evidence in the case before transfer and may act on the evidence already recorded by or produced before the Special Tribunal.

5. **Offences under the Defence of Pakistan Rules to be tried by criminal courts.**—All offences under any rule made under section 3 of the said Ordinance shall be triable by the criminal courts of competent jurisdiction in accordance with the Code of Criminal Procedure, 1898 (Act V of 1898).

6. **Appeals not to be affected.**—All appeals from sentences passed by a Special Tribunal pending before a High Court immediately before the commencement of this Ordinance shall continue to be heard by the High Court and shall be decided by it.

7. **Amendment of Ordinance XXX of 1971.**—In the said Ordinance, sections 8, 9, 10, 11, 12 and 13 shall be omitted.

FAZAL ELAHI CHAUDHRY,
President.

ABDUL HAYEE KURESHI,
Secretary.

Islamabad, the 13*th July,* 1977

No. F. 24 (2)|77. Pub.—The following Order made by the President on the 13th July, 1977, is hereby published for general information :—

THE HIGH COURTS (APPOINTMENT OF ACTING CHIEF JUSTICE) ORDER, 1977

PRESIDENT ORDER (POST PROCLAMATION) No. 2 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the High Courts (Appointment of Acting Chief Justice) Order, 1977.

(2) It shall come into force at once.

2. (1) At any time when the Chief Justice of a High Court is acting as the Governor of a Province, the President shall appoint a Judge of a High Court to act as Chief Justice.

(2) The President may at any time transfer a Judge of one High Court to another High Court for appointment as the Chief Justice or Acting Chief Justice of that other High Court.

3. A Judge of a High Court who is appointed as the Chief Justice or Acting Chief Justice of another High Court shall not be entitled to any compensation other than the difference between his salary as Judge and the salary of a Chief Justice.

4. A Chief Justice of a High Court who ceases to hold office as the Acting Governor of a Province shall resume his office of Chief Justice and the Judge of a High Court appointed to act as Chief Justice in his place shall resume his office of Judge.

5. Before entering upon office, and Acting Chief Justice shall make before the Acting Governor oath in the form set out in the Schedule to the High Court Judges (Oath of Office) Order, 1977 [President's Order (Post-Proclamation) No. 1 of 1977].

FAZAL ELAHI CHAUDHRY,
President.

ABDUL HAYEE KURESHI,
Secretary.

CHIEF MARTIAL LAW ADMINISTRATOR

THE LAWS (CONTINUANCE IN FORCE) (SECOND AMENDMENT) ORDER, 1977

C.M.L.A. Order No. 3 of 1977

In pursuance of the Proclamation of the fifth day of July, 1977, and in exercise of all powers enabling him in that behalf, the Chief Martial Law Administrator is pleased to make the following Order :—

1. (1) This Order may be called the Laws (Continuance in Force) (Second Amendment) Order, 1977.

(2) It shall come into force at once.

2. In the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), hereinafter referred to as the said Order, after Article 2, the following new Article shall be inserted, :—

> "2A. Notwithstanding anything contained in Article 2, an interim order made by a High Court on an application made to it to question the validity or legal effect of any order made, proceeding taken or act done by any authority or person, which has been made, taken or done or purports to have been made, taken or done under any law which is specified in the Schedule or relates to, or is connected with, assessment or collection of public revenues shall cease to have effect on the expiration of a period of six months following the day on which it is made, unless the case is finally decided, or the interim order is withdrawn, by the court earlier.".

3. In the said Order, after Article 10, the following Schedule shall be added, namely :—

"THE SCHEDULE

(*See* Article 2A)

I. PRESIDENT's ORDERS

1. The Acceding State (Property) Order, 1971 (P. O. No. 12 of 1971).

2. The Economic Reforms Order, 1972 (P. O. No. 1 of 1972).

II. REGULATIONS

1. The Land Reforms Regulation, 1972.

2. The Land Reforms (Baluchistan Pat Feeder Canal) Regulation, 1972.

3. The Economic Reforms (Protection of Industries) Regulation, 1972.

4. The Distribution of Property (Chitral) Regulation, 1974 (III of 1974).

5. The Settlement of Disputes of Immovable Property (Chitral) Regulation, 1974 (III of 1974).

6. The Dir and Swat (Devolution and Distribution of Property and Settlement of Disputes of Immovable Property) (Amendment) Regulation, 1975 (II of 1975).

The Settlement of Disputes of Immovable Property (Chitral) (Amendment) Regulation, 1976 (II of 1976).

III. FEDERAL ACTS

1. The Land Reforms (Amendment) Act, 1974 (XXX of 1974).
2. The Land Reforms (Amendment) Act, 1975 (XXXIX of 1975).
3. The Land Reforms (Amendment) Act, 1975 (LXXII of 1975).
4. The Flour Milling Control and Development Act, 1976 (LVIII of 1976).
5. The Rice Milling Control and Development Act, 1976 (LVIII of 1976).
6. The Cotton Ginning Control and Development Act, 1976 (LIX of 1976).
7. The Land Reforms Act, 1977 (II of 1977).

IV. PROVINCIAL ACTS

1. The Land Reforms (Baluchistan Amendment) Act, 1974 (Baluchistan Act XI of 1974).

2. The Land Reforms (Pat Feeder Canal Regulation) (Amendment) Act, 1975 (Baluchistan Act VII of 1975).

V. PROVINCIAL ORDINANCE

The Land Reforms (Pat Feeder Canal) (Amendment) Ordinance, 1976.

M. ZIA-UL-HAQ,
General,
Chief Martial Law Administrator and
Chief of the Army Staff.

RAWALPINDI :
The 13th July, 1977.

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2. The Land Reforms (Baluchistan Pat Feeder Canal) Regulation, 1972.

3. The Economic Reforms (Protection of Industries) Regulation, 1972.

4. The Distribution of Property (Chitral) Regulation, 1974 (III of 1974).

5. The Settlement of Disputes of Immovable Property (Chitral) Regulation, 1974 (III of 1974).

6. The Dir and Swat (Devolution and Distribution of Property and Settlement of Disputes of Immovable Property) (Amendment) Regulation, 1975 (II of 1975).

The Settlement of Disputes of Immovable Property (Chitral) (Amendment) Regulation, 1976 (II of 1976).

III. FEDERAL ACTS

1. The Land Reforms (Amendment) Act, 1974 (XXX of 1974).

2. The Land Reforms (Amendment) Act, 1975 (XXXIX of 1975).

3. The Land Reforms (Amendment) Act, 1975 (LXXII of 1975).

4. The Flour Milling Control and Development Act, 1976 (LVIII of 1976).

5. The Rice Milling Control and Development Act, 1976 (LVIII of 1976).

6. The Cotton Ginning Control and Development Act, 1976 (LIX of 1976).

7. The Land Reforms Act, 1977 (II of 1977).

IV. PROVINCIAL ACTS

1. The Land Reforms (Baluchistan Amendment) Act, 1974 (Baluchistan Act XI of 1974).

2. The Land Reforms (Pat Feeder Canal Regulation) (Amendment) Act, 1975 (Baluchistan Act VII of 1975).

V. PROVINCIAL ORDINANCE

The Land Reforms (Pat Feeder Canal) (Amendment) Ordinance, 1976.

M. ZIA-UL-HAQ,
General,
Chief Martial Law Administrator and
Chief of the Army Staff.

RAWALPINDI :
The 13th July, 1977.

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PART I

Acts, Ordinances, President's Orders and Regulations, including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(Law Division)

Islamabad, the 24*th July*, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 24th July, 1977 is hereby published for general information :—

ORDINANCE No. XXVII OF 1977

AN

ORDINANCE

further to amend the Arbitration Act, 1940

WHEREAS it is expedient further to amend the Arbitration Act, 1940 (X of 1940), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Arbitration (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

2. **Amendment of section 33, Act X of 1940.**—In the Arbitration Act, 1940 (X of 1940), in section 33,—

(a) in the first proviso, for the colon at the end a full stop shall be substituted ; and

(b) the second proviso shall be omitted.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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[2159 Ex. Gaz.]

Price : Ps. 9

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PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 5th September, 1977

No. F. 24(1)|77-Pub.—The following Ordinance made by the President on the 4th September, 1977 is hereby published for general information :—

ORDINANCE No. XXIX OF 1977

THE FLOUR MILLING CONTROL AND DEVELOPMENT (REPEAL) ORDINANCE, 1977 (XXIX OF 1977)

An Ordinance to repeal the Flour Milling Control and Development Act, 1976 (LVII of 1976)

WHEREAS it is expedient to repeal the Flour Milling Control and Development Act, 1976 (LVII of 1976), and to provide for matters connected therewith or incidental thereto ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Flour Milling Control and Development (Repeal) Ordinance, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

Price : Ps. 25

[2517 Ex. Gaz.]

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "Present Value" means the Net Worth Value out of which shall be deducted the value of any Fixed Tangible Assets and Current Assets as shown in the Balance Sheet which are not handed over and to which shall be added (i) the value of the Fixed Tangible Assets and Current Assets which do not appear in the Balance Sheet but the possession of which is handed over at cost and (ii) the decrease in the outstanding liabilities as shown in the Balance Sheet, out of which shall be deducted the value of any new liabilities handed over;

(b) "repealed Act" means the Flour Milling Control and Development Act, 1976 (LVII of 1976); and

(c) other words and expressions shall have the same meaning as in the repealed Act.

3. **Return of establishments.**—(1) Within one month of the commencement of this Ordinance, or such longer period not exceeding six months as the Federal Government may by notification in the official Gazette specify in this behalf, the Corporation shall deliver possession of an establishment the ownership and management of which has been acquired under section 5 of the repealed Act to the previous management thereof:

Provided that, in any case in which any amount is recoverable by the Corporation from the previous owner of the establishment under sub-section (3) or sub-section (4) of section 5, the Corporation may not so deliver possession of the establishment until such amount has been recovered.

(2) On the delivery of the possession of an establishment in pursuance of sub-section (1)—

(a) the Corporation shall stand divested of the ownership and management of the establishment; and

(b) the ownership and management of the establishment, alongwith its assets and liabilities as on the day on which its possession is delivered, shall stand transferred to the persons in whom these vested immediately before the making of an order under section 5 of the repealed Act in respect of the establishment.

(3) No claim, suit, prosecution or other legal proceedings arising out of the acquisition or return of an establishment shall lie against the Government, the Corporation or any officer or employee of the Government or the Corporation.

(4) Where the Federal Government is satisfied that the previous management of an establishment has refused or wilfully failed to receive possession of the establishment, it may pass such order in respect of the establishment as it may deem fit.

(5) In the case of an establishment, for the purpose of computing the period of limitation prescribed in the Limitation Act, 1908 (IX of 1908) for the institution of a suit for the recovery of money, the period commencing on the day on which an order under section 5 of the repealed Act was made in respect of the establishment and ending on the day on which possession thereof is delivered to its previous management shall be excluded.

(6) In the case of any dispute between the previous management of an establishment and the Corporation regarding the assets or liabilities of the establishment, the matter shall be referred to the Federal Government whose decision shall be final.

4. **Continuance in service of the employees.**—Every wholetime employee of an establishment on the date of making of an order under section 5 of the repealed Act in respect of the establishment, and every whole-time employee who has worked continuously in an establishment since before the first day of July, 1977, shall continue in his office on the same terms and conditions as are applicable to his appointment:

Provided that this section shall not apply to employees who had resigned or been removed by the Corporation from its service.

5. **Compensation.**—(1) The Corporation shall pay compensation in respect of an establishment at the rate of 11 per cent per annum of the amount determined as payable in accordance with paragraphs 1 and 2 of the Schedule to the repealed Act for the period the ownership and management of the establishment remained with the Corporation.

(2) In a case in which the Networth Value is higher than the Present Value, the Corporation shall pay the difference between the Networth Value and the Present Value of the assets and liabilities transferred to the previous owners, both such difference and the Present Value to be determined by the Corporation.

(3) Where the Present Value is higher than the Networth Value, the Corporation may recover from the previous owner, in accordance with the provisions of section 7 or in any other manner it may deem fit, the amount representing the difference between the Networth Value and the Present Value.

(4) Where a previous owner has received payment of compensation assessed in accordance with paragraphs 1 and 2 of the Schedule to the repealed Act, such compensation shall be recovered from him in the same manner as is provided in sub-section (3):

Provided that any interest which has accrued on any compensation bonds given to such previous owner shall not be withheld or, as the case may be, recovered and shall be deemed to be the compensation payable under sub-section (1).

6. **Corporation to continue until wound up.**—Notwithstanding the repeal of the repealed Act under section 14, the Corporation shall continue in existence until it is wound up by an order of the Provincial Government.

7. **Debtor.**—(1) The Corporation may, by notice in writing, call upon a debtor to pay to the Corporation the amount of money due from him to the Corporation within a period of thirty days commencing from the date of receipt of such notice by the debtor.

(2) Where the debtor fails to pay the amount due from him within the period specified in the notice under sub-section (1), the Corporation shall have the same power of effecting recovery as the Industrial Development Bank of Pakistan has under sections 39, 40 and 41 of the Industrial Development Bank of Pakistan Ordinance, 1961 (XXXI of 1961).

8. **General effect of return of establishment.**—(1) Where the management of an establishment has been transferred to the previous management under section 3, all contracts, agreements and other instruments of whatever nature subsisting or having effect immediately before the date of transfer, to which such establishment was party or which were in respect of such establishment, shall be of as full force and effect against or in favour of previous management, and may be enforced or acted upon as fully and effectively as if, instead of the Corporation, the previous management had been a party thereto, or as if they had been entered into, or issued in respect of, the previous management.

(2) If on the date of transfer of an establishment to the previous management any suit, appeal or legal proceeding of whatever nature is pending by or against the Corporation in respect of such establishment, it shall not abate or be in any way prejudicially affected by reason of such transfer or anything done under this Ordinance or the repealed Act, but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or aganist the previous management.

9. **Ordinance to override other laws.**—The provisions of this Ordinance shall have effect notwithstanding anything contained in any other law for the time being in force or any agreement, contract, memorandum or articles of association of a company.

10 **Bar of jurisdiction.**—(1) No Court shall call into question or permit to be called in question any provision of this Ordinance or of any rule or order made or, anything done or any action taken thereunder.

(2) No Court shall grant any injunction, or make any order, nor shall any Court entertain any proceedings, in relation to anything done or intended to be done under this Ordinance.

11. **Penalties.**—Whoever obstructs or resists or hinders any person in the discharge of his duties under this Ordinance shall be punishable with rigorous imprisonment for a term which may extend to three years, or with fine, or with both :

Provided that no Court shall taken cognizance of an offence under this Ordinance unless a complaint in this behalf is made by the Government or the Corporation or a person authorised by the Government or the Corporation for the purpose.

12. **Power to make rules.**—The Federal Government may make rules for carrying out the purposes of this Ordinance.

13. **Removal of difficulties.**—If any difficulty arises in giving effect to any provision of this Ordinance, the Federal Government may make such order, not inconsistent with the provisions of this Ordinance, as may appear to it to be necessary, for the purpose of removing the difficulty.

14. **Repeal.**—The Flour Milling Control and Development Act, 1976 (LVII of 1976), is repealed.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 5th September, 1977

No. F. 24 (1)/77-Pub.—The following Ordinance made by the President on the 4th September, 1977 is hereby published for general information :—

ORDINANCE No. XXX OF 1977

THE RICE MILLING CONTROL AND DEVELOPMENT (REPEAL) ORDINANCE, 1977 (XXX OF 1977)

An Ordinance to repeal the Rice Milling Control and Development Act, 1976 (LVIII of 1976)

WHEREAS it is expedient to repeal the Rice Milling Control and Development Act, 1976 (LVIII of 1976), and to provide for matters connected therewith or incidental thereto ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Rice Milling Control and Development (Repeal) Ordinance, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context, "repealed Act" means the Rice Milling Control and Development Act, 1976 (LVIII of 1976), and other words and expressions shall have the same meaning as in the repealed Act.

3. **Return of establishments.**—(1) Within one month of the commencement of this Ordinance, or such longer period not exceeding six months as the Federal Government may by notification in the official Gazette specify in this behalf, the Corporation shall deliver possession of an establishment the ownership and management of which has been acquired under section 5 of the repealed Act to the previous management thereof :

Provided that, in any case in which any amount is recoverable by the Corporation from the previous owner of the establishment under sub-section (3) or sub-section (4) of section 6, the Corporation may not so deliver possession of the establishment until such amount has been recovered.

(2) On the delivery of the possession of an establishment in pursuance of sub-section (1)—

(a) the Corporation shall stand divested of the ownership and management of the establishment ; and

(b) the ownership and management of the establishment, along with its assets and liabilities as on the day on which its possession is delivered, shall stand transferred to the persons in whom these vested immediately before the making of an order under section 5 of the repealed Act in respect of the establishment.

(3) No claim, suit, prosecution or other legal proceedings arising out of the acquisition or return of an establishment shall lie against the Federal Government or the Corporation or any officer or employee of the Federal Government or the Corporation.

(4) Where the Federal Government is satisfied that the previous management of an establishment has refused or wilfully failed to receive possession of the establishment, it may pass such order in respect of the establishment as it may deem fit.

(5) In the case of an establishment, for the purpose of computing the period of limitation prescribed in the Limitation Act, 1908 (IX of 1908), for the institution of a suit for the recovery of money, the period commencing on the day on which an order under section 5 of the repealed Act was made in respect of the establishment and ending on the day on which possession thereof is delivered to its previous management shall be excluded.

(6) In the case of any dispute between the previous management of an establishment and the Corporation regarding the assets or liabilities of the establishment, the matter shall be referred to the Federal Government whose decision shall be final.

4. **Continuance in service of the employees.**—Every whole-time employee of an establishment on the date of making an order under section 5 of the repealed Act in respect of the establishment, and every whole-time employee who has worked continuously in an establishment since before the first day of July, 1977, shall continue in his office on the same terms and conditions as are applicable to his appointment :

Provided that this section shall not apply to employees who had resigned or been removed by the Corporation from its service.

5. **Regulation of movement etc. of paddy and rice.**—The Federal Government, or a Provincial Government if so authorised by it, may, if it considers it necessary in the public interest to do so, by notification in the official Gazette, provide for—

(a) regulating or prohibiting the keeping, storage, movement, transport, supply, distribution, disposal, acquisition or use of, and trade and commerce in, paddy and rice ;

(b) controlling the prices and grading of paddy and rice ; and

(c) regulating the milling of rice.

6. **Compensation.**—(1) The Corporation shall pay compensation in respect of an establishment at the rate of 11 per cent per annum of the amount determined as payable in accordance with paragraphs 1 and 2 of the Schedule to the repealed Act for the period the ownership and management of the establishment remained with the Corporation.

(2) In a case in which the Networth Value is higher than the Present Value, the Corporation shall pay the difference between the Networth Value and the Present Value of the assets and liabilities transferred to the previous owners, both such difference and the Present Value to be determined by the Corporation.

(3) Where the Present Value is higher than the Networth Value the Corporation may recover from the previous owners, in accordance with the provisions of section 8 or in any other manner it may deem fit, the amount representing the difference between the Networth Value and the Present Value.

(4) Where a previous owner has received payment of compensation assessed in accordance with paragraphs 1 and 2 of the Schedule to the repealed Act, such compensation shall be recovered from him in the same manner as is provided in sub-section (3):

Provided that any interest which has accrued on any compensation bonds given to such previous owner shall not be withheld or, as the case may be, recovered and shall be deemed to be the compensation payable under sub-section (1).

7. **Corporation to continue until wound up.**—Notwithstanding the repeal of the repealed Act under section 15, the Rice Milling Corporation of Pakistan shall continue in existence until it is wound up by an order of the Federal Government.

8. **Debtor.**—(1) The Corporation may, by notice in writing, call upon a debtor to pay to the Corporation the amount of money due from him to the Corporation within a period of thirty days commencing from the date of receipt of such notice by the debtor.

(2) Where the debtor fails to pay the amount due from him within the period specified in the notice under sub-section (1), the Corporation shall have the same power of effecting recovery as the Industrial Development Bank of Pakistan has under sections 39, 40 and 41 of the Industrial Development Bank of Pakistan Ordinance, 1961 (XXXI of 1961).

9. **General effect of return of establishment.**—(1) Where the management of an establishment has been transferred to the previous management under section 3, all contracts, agreements and other instruments of whatever nature subsisting or having effect immediately before the date of transfer, to which such establishment was a party or which were in respect of such establishment, shall be of as full force and effect against or in favour of the previous management, and may be enforced or acted upon as fully and effectively as if, instead of the Corporation, the previous management had been a party thereto, or as if they had been entered into, or issued in respect of, the previous management.

(2) If, on the date of transfer of an establishment to the previous management, any suit, appeal or legal proceeding of whatever nature is pending by or against the Corporation in respect of such establishment, it shall not abate or be in any way prejudicially affected by reason of such transfer or anything done under this Ordinance or the repealed Act, but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the previous management.

10. **Ordinance to override other laws.**—The provisions of this Ordinance shall have effect notwithstanding anything contained in any other law for the time being in force or any agreement, contract, memorandum or articles of association of a company.

11. **Bar of jurisdiction.**—(1) No Court shall call into question or permit to be called in question any provision of this Ordinance or of any rule or order made, or anything done or any action taken thereunder.

(2) No Court shall give any injunction or make any order, nor shall any Court entertain any proceedings, in relation to anything done or intended to be done under this Ordinance.

12. **Penalties.**—Whoever—

(a) Obstructs or resists or hinders any person in the discharge of his duties under this Ordinance ; or

(b) contravenes any notification under section 5 ; shall be punishable with rigorous imprisonment for a term which may extend to three years, or with fine, or with both :

Provided that no Court shall take cognizance of an offence under this Ordinance unless a complaint in this behalf is made by the Federal Government or the Corporation or a person authorised by the Federal Government or the Corporation for the purpose.

13. **Power to make rules.**—The Federal Government may make rules for carrying out the purposes of this Ordinance.

14. **Removal of difficulties.**—If any difficulty arises in giving effect to any provision of this Ordinance, the Federal Government may make such order, not inconsistent with the provisions of this Ordinance, as may appear to it to be necessary for the purpose of removing the difficulty.

15. **Repeal.**—The Rice Milling Control and Development Act, 1976 (LVIII of 1976), is repealed.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, SEPTEMBER, 12, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 12th September, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 10th September, 1977 is hereby published for general information :—

ORDINANCE No. XXXI OF 1977

THE COTTON GINNING CONTROL AND DEVELOPMENT (REPEAL) ORDINANCE, 1977 (XXXI OF 1977)

An Ordinance to repeal the Cotton Ginning Control and Development Act, 1976 (*LIX of* 1976)

WHEREAS it is expedient to repeal the Cotton Ginning Control and Development Act, 1976 (LIX of 1976), and to provide for matters connected therewith or incidental thereto ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force), Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Cotton Ginning Control and Development (Repeal) Ordinance, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

Price : Ps. 19

[2585 Ex. Gaz.]

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "Present Value" means the Net Worth Value out of which shall be deducted the value of any Fixed Tangible Assets and Current Assets as shown in the Balance Sheet which are not handed over and to which shall be added (i) the value of the Fixed Tangible Assets and Current Assets which do not appear in the Balance Sheet but the possession of which is handed over at cost and (ii) the decrease in the outstanding liabilities as shown in the Balance Sheet, out of which shall be deducted the value of any new liabilities handed over;

(b) "repealed Act" means the Cotton Ginning Control and Development Act, 1976 (LIX of 1976); and

(c) other words and expressions shall have the same meaning as in the repealed Act.

3. **Return of establishments.**—(1) Within one month of the commencement of this Ordinance, or such longer period not exceeding twelve months as the Federal Government may by notification in the official Gazette specify in this behalf, the Corporation shall deliver possession of an establishment the ownership and management of which has been acquired under section 5 of the repealed Act to the previous management thereof:

Provided that, in any case in which any amount is recoverable by the Corporation from the previous owner of the establishment under sub-section (3) or sub-section (4) of section 6, the Corporation may not so deliver possession of the establishment until such amount has been recovered.

(2) On the delivery of the possession of an establishment in pursuance of sub-section (1),—

(a) the Corporation shall stand divested of the ownership and management of the establishment; and

(b) the ownership and management of the establishment, along with its assets and liabilities as on the day on which its possession is delivered, shall stand transferred to the persons in whom these vested immediately before the making of an order under section 5 of the repealed Act in respect of the establishment.

(3) No claim, suit, prosecution or other legal proceedings arising out of the acquisition or return of an establishment shall lie against the Federal Government or the Corporation or any officer or employee of the Federal Government or the Corporation.

(4) Where the Federal Government is satisfied that the previous management of an establishment has refused or wilfully failed to receive possession of the establishment, it may pass such order in respect of the establishment as it may deem fit.

(5) In the case of an establishment, for the purpose of computing the period of limitation prescribed in the Limitation Act, 1908 (IX of 1908), for the institution of a suit for the recovery of money, the period commencing on the day on which an order under section 5 of the repealed Act was made in respect of the establishment and ending on the day on which possession thereof is delivered to its previous management shall be excluded.

(6) In the case of any dispute between the previous management of an establishment and the Corporation regarding the assets or liabilities of the establishment, the matter shall be referred to the Federal Government whose decision shall be final.

4. **Continuance in service of the employees.**—Every whole-time employee of an establishment on the date of making of an order under section 5 of the repealed Act in respect of the establishment, and every whole-time employee who has worked continuously in an establishment since before the first day of July, 1977, shall continue in his office on the same terms and conditions as are applicable to his appointment:

Provided that this section shall not apply to employees who had resigned or been removed by the Corporation from its service.

5. **Prohibition of the operation of an establishment.**—The Federal Government may, if it considers it necessary in the public interest to do so, by notification in the official Gazette, prohibit the cotton ginning and pressing operations of an establishment which has been returned to the previous management thereof under section 3:

Provided that such prohibition shall not extend beyond the thirty-first day of August, 1978.

6. **Compensation.**—(1) The Corporation shall pay compensation in respect of an establishment at the rate of eleven per cent per annum of the amount determined as payable in accordance with paragraphs 1 and 2 of the Schedule to the repealed Act for the period the ownership and management of the establishment remained with the Corporation.

(2) In a case in which the Net Worth Value is higher than the Present Value, the Corporation shall pay the difference between the Net Worth Value and the Present Value of the assets and liabilities transferred to the previous owners, both such difference and the Present Value to be determined by the Corporation.

(3) Where the Present Value is higher than the Net Worth Value, the Corporation may recover from the previous owners, in accordance with the provisions of section 7 or in any other manner it may deem fit, the amount representing the difference between the Net Worth Value and the Present Value.

(4) Where a previous owner has received payment of compensation assessed in accordance with paragraphs 1 and 2 of the Schedule to the repealed Act, such compensation shall be recovered from him in the same manner as is provided in sub-section (3):

Provided that any interest which has accrued on any compensation bonds given to such previous owner shall not be withheld or, as the case may be, recovered and shall be deemed to be the compensation payable under sub-section (1).

7. **Debtor.**—(1) The Corporation may, by notice in writing, call upon a debtor to pay to the Corporation the amount of money due from him to the Corporation within a period of thirty days commencing from the date of receipt of such notice by the debtor.

(2) Where the debtor fails to pay the amount due from him within the period specified in the notice under sub-section (1), the Corporation shall have the same power of effecting recovery as the Industrial Development Bank of Pakistan has under sections 39, 40 and 41 of the Industrial Development Bank of Pakistan Ordinance, 1961 (XXXI of 1961).

8. **General effect of return of establishment.**—(1) Where the management of an establishment has been transferred to the previous management under section 3, all contracts, agreements and other instruments of whatever nature subsisting or having effect immediately before the date of transfer, to which such establishment was a party or which were in respect of such establishment, shall be of as

full force and effect against or in favour of the previous management, and may be enforced or acted upon as fully and effectively as if, instead of the Corporation, the previous management had been a party thereto, or as if they had been entered into, or issued in respect of, the previous management.

(2) If, on the date of transfer of an establishment to the previous management, any suit, appeal or legal proceeding of whatever nature is pending by or against the Corporation in respect of such establishment, it shall not abate or be in any way prejudicially affected by reason of such transfer or anything done under this Ordinance or the repealed Act, but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the previous management.

9. **Ordinance to override other laws.**—The provisions of this Ordinance shall have effect notwithstanding anything contained in any other law for the time being in force or any agreement, contract, memorandum or articles of association of a company.

10. **Bar of jurisdiction.**—(1) No Court shall call into question or permit to be called in question any provision of this Ordinance or of any rule or order made, or anything done or any action taken thereunder.

(2) No Court shall give any injunction or make any order, nor shall any Court entertain any proceedings, in relation to anything done or intended to be done under this Ordinance.

11. **Penalties.**—Whoever—

(a) Obstructs or resists or hinders any person in the discharge of his duties under this Ordinance ; or

(b) contravenes any notification under section 5 ; shall be punishable with rigorous imprisonment for a term which may extend to three years, or with fine, or with both :

Provided that no Court shall take cognizance of an offence under this Ordinance unless a complaint in this behalf is made by the Federal Government or the Corporation or a person authorised by the Federal Government or the Corporation for the purpose.

12. **Power to make rules.**—The Federal Government may make rules for carrying out the purposes of this Ordinance.

13. **Removal of difficulties.**—If any difficulty arises in giving effect to any provision of this Ordinance, the Federal Government may make such order, not inconsistent with the provisions of this Ordinance, as may appear to it to be necessary for the purpose of removing the difficulty.

14. **Repeal.**—The Cotton Ginning Control and Development Act, 1976 (LIX of 1976), is hereby repealed.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

CORRIGENDUM

[*to the* Gazette of Pakistan, Extraordinary, Pt. I, *dated the 5th September 1977, containing Ordinance, No. XXIX of 1977.*]

Page 486 : In line 31, *for* "taken" *read* "take".

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PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 15*th September*, 1977

No. F. 24 (1)|77-Pub.—The following Ordinances made by the President on the 15th September, 1977 are hereby published for general information :—

ORDINANCE No. XXXII OF 1977

AN

ORDINANCE

to repeal the Defence of Pakistan Ordinance, 1971

WHEREAS it is expedient to repeal the Defence of Pakistan Ordinance, 1971 (XXX of 1971) ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Defence of Pakistan (Repeal) Ordinance, 1977.

(2) It shall come into force at once.

Price : *Ps.* 19

2. **Repeal of Ordinance XXX of 1971.**—The Defence of Pakistan Ordinance, 1971 (XXX of 1971), hereinafter referred to as the said Ordinance, is hereby repealed.

3. **Indemnity.**—(1) No suit, prosecution or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under the said Ordinance or any rule or order made, or notification issued, thereunder.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything in good faith done or intended to be done under the said Ordinance or any rule or order made, or notification issued, thereunder.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

ORDINANCE No. XXXIII OF 1977

AN

ORDINANCE

to provide for the continuance of certain emergency powers in relation to requisitioned land

WHEREAS it is expedient to provide, in relation to land which, when the Defence of Pakistan Ordinance, 1971 (XXX of 1971), stands repealed, is subject to any requisition effected under any rule made under the said Ordinance, for the continuance of certain powers therefore exercisable under the said Ordinance or the said rules;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Requisitioned Land (Continuance of Powers) Ordinance, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definition.**—In this Ordinance, unless there is anything repugnant in the subject or context, "requisitioned land" means immovable property which at the commencement of this Ordinance is subject to any requisition effected by or under the authority of the Federal Government under the rules made under the Defence of Pakistan Ordinance, 1971 (XXX of 1971).

3. **Continuance of requisitions.**—Notwithstanding the repeal of the Defence of Pakistan Ordinance, 1971 (XXX of 1971), and the rules made thereunder, all requisitioned lands shall continue to be subject to requisition and the Federal Government may use or deal with any requisitioned land in such manner as may appear to it to be expedient :

Provided that the Federal Government may at any time release from requisition any requisitioned land.

4. **Release from requisition.**—(1) Where any requisitioned land is to be released from requisition, the Federal Government may, after making such inquiry, if any, as it considers necessary, specify by order in writing the person to whom possession of the land shall be given.

(2) The delivery of possession of the requisitioned land to the person specified in an order made under sub-section (1) shall be a full discharge of the Federal Government from all liability in respect of such delivery, but shall not prejudice any rights in respect of the land which any other person may be entitled by due process of law to enforce against the person to whom possession of the land is to delivered.

(3) Where the person to whom possession of any requisitioned land is to be given cannot be found and has no agent or other person empowered to accept delivery on his behalf, the Federal Government shall cause a notice declaring that the land is released from requisition to be affixed on some conspicuous part of the land and publish the notice in the official Gazette.

(4) When a notice referred to in sub-section (3) is published in the official Gazette, the land specified in such notice shall cease to be subject to requisition on and from the date of such publication and be deemed to have been delivered to the person entitled to possession thereof ; and the Federal Government shall not be liable for any compensation or other claim in respect of the land for any period after the said date.

5. **Payment of compensation.**—In respect of the continued subjection of requisitioned land to requisition under this Ordinance compensation shall be determined and paid in accordance with the provisions of section 18 of the Defence of Pakistan Ordinance, 1971 (XXX of 1971), and of the rules made thereunder :

Provided that all agreements and awards under the said section in respect of the payment of compensation for the period of requisition before the commencement of this Ordinance shall continue to be in force and shall apply to the payment of compensation for the period of requisition after such commencement.

6. **Power to obtain information.**—(1) The Federal Government may, with a view to carrying out the purposes of sections 3 to 5, by order require any person to furnish to such authority as may be specified in the order such information in his possession relating to any requisitioned land as may be specified.

(2) Every person required to furnish such information as is referred to in sub-section (1) shall be deemed to be legally bound to do so within the meaning of sections 176 and 177 of the Pakistan Penal Code (Act XLV of 1860).

7. **Delegation of functions.**—The Federal Government may, by order notified in the official Gazette, direct that any power conferred or any duty imposed on it by this Ordinance shall, in such circumstances and under such conditions, if any, as may be specified in the direction, be exercised or discharged by such officer as may be so specified.

8. **Indemnity.**—(1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Ordinance or any rule or order made thereunder.

(2) No suit or other legal proceeding shall lie against the Federal Government for any damage caused or likely to be caused by anything in good faith done or intended to be done in pursuance of this Ordinance or any rule or order made thereunder.

9. **Savings.**—Notwithstanding the repeal of the Defence of Pakistan Ordinance, 1971 (XXX of 1971), anything done, action taken, obligation or liability incurred, proceeding commenced, and any appointment of any person and any rule made under section 18 of the said Ordinance shall, so far as it is not inconsistent with the provisions of this Ordinance, be deemed to have been done, taken, incurred, commenced or made under this Ordinance.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, SEPTEMBER 26, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 26th September, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 25th September, 1977 is hereby published for general information :—

ORDINANCE No. XXXIV of 1977

AN

ORDINANCE

to provide for the continuance of certain provisions of the Defence of Pakistan Rules relating to the control of trading with enemy and control of enemy firms, and the administration of the property belonging to them.

WHEREAS it is expedient to provide for the continuance of certain provisions of the Defence of Pakistan Rules relating to the control of trading with enemy and control of enemy firms, and the administration of the property belonging to them ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July. 1977 read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Enemy Property (Continuance of Emergency Provisions) Ordinance, 1977.

Price : *Ps.* 19

[2810 Ex. Gaz.]

(2) It extends to the whole of Pakistan and applies to all citizens of Pakistan, and persons in the service of Government, wherever they may be.

(3) It shall come into force at once and shall be deemed to have taken effect on the fifteenth day of September, 1977.

2. **Continuance of certain emergency provisions.**—Notwithstanding the repeal of the Defence of Pakistan Ordinance, 1971 (XXX of 1971),—

(a) the provisions of the Defence of Pakistan Rules mentioned in the first column of the Schedule shall continue in force, and shall have effect subject to the modifications specified in the second column thereof;

(b) any order or other instrument made or deemed to be made under or in pursuance of any of the said provisions and in force immediately before the commencement of this Ordinance shall continue in force so far as consistent with the provisions as continued in force by this section and be deemed to be made under or in pursuance of the provisions so continued in force.

3. **Effect of rules, etc., inconsistent with other enactments.**—The provisions of the Defence of Pakistan Rules as continued in force by section 2 and all orders made or deemed to be made under such provisions shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Ordinance or in any instrument having effect by virtue of any enactment other than this Ordinance.

4. **Delegations.**—(1) The Federal Government may by order direct that any power or duty which by or under any of the provisions as continued in force by section 2 is conferred or imposed upon the Federal Government shall, in such circumstances and under such conditions, if any, as may be specified in the direction, be exercised or discharged—

(a) by any officer or authority subordinate to the Federal Government, or

(b) by any Provincial Government or by any officer or authority subordinate to such Government, or

(c) by any other authority.

(2) A Provincial Government may by order direct that any power or duty which has been directed under sub-section (1) to be exercised or discharged by the Provincial Government shall, in such circumstances and under such conditions, if any, as may be specified in the direction, be exercised or discharged by any officer or authority, not being an officer or authority subordinate to the Federal Government.

(3) All orders delegating any power or duty conferred or imposed by any of the provisions continued in force by section 2 made by the Federal Government before the commencement of this Ordinance and in force immediately before such commencement shall continue in force and be deemed to be made by the Federal Government under this section.

5. **Savings as to orders, etc.**—(1) Notwithstanding the repeal of the Defence of Pakistan Ordinance, 1971 (XXX of 1971), and anything contained in any other law, treaty or agreement for the time being in force or any other instrument having the force of law, all orders and notifications issued and action taken before the commencement of this Ordinance relating to the entry, exit or transit, of traffic to or from any country by rail, road or river transport shall continue in force and shall have effect as if issued or taken under this Ordinance.

(2) No order made or deemed to be made in exercise of any power conferred by or under any of the provisions continued in force by section 2 shall be called in question in any court.

(3) Where an order purports to have been made and signed by any authority in exercise of any power conferred by or under any of the aforesaid provisions, a court shall, within the meaning of the Evidence Act, 1872 (I of 1872), presume that such order was so made by that authority.

6. **Protection of action taken under rules.**—(1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of any of the provisions continued in force by section 2 or any order made or deemed to be made thereunder.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by any thing in good faith done or intended to be done in pursuance of any of the provisions continued in force by section 2 or any order made or deemed to be made thereunder.

THE SCHEDULE

(*See* section 2)

Provisions of the Defence of Pakistan Rules continued in force.

Number and title of Rule		Modification
1.	Short title.	—
3.	Interpretation.	Sub-rules (2) and (3) shall be omitted.
5.	Non-compliance with these rules or orders made thereunder.	—
164.	Definition	—
165.	Prohibition of trading with the enemy	—
166.	Control of rights, etc., in respect of trading with the enemy.	—
167.	Power to appoint Controllers, etc., of Enemy trading.	—
168.	Powers of Controllers, etc., of Enemy Trading ..	—
169.	Supervision of suspected business	—
170.	Penalty for failure to comply with orders of controllers, etc.	—
171.	Penalty for concealment, destruction, etc., of books or documents.	—
172.	Definitions	—
173.	Prohibition of trade with enemy firms and purchase of enemy currency.	—
174.	Power to appoint Controllers, etc., of enemy firms.	—
175.	Powers of Controllers, etc., of enemy firms ..	—

Number and title of Rule	Modification
176. Supervision of suspected business.	—
177. Supervision of firms suspected to be enemy firms.	—
178. Penalty for failure to comply with orders of Controller, etc.	—
179. Penalty for concealment, destruction, etc., of books or documents.	—
180. Contracts with enemy firms	—
181. Transfer of property to or by enemy firms ..	—
182. Transfer and allotment of securities to or by enemy firms.	—
183. Transfer of negotiable instruments, and actionable claims, by enemy firms.	—
184. Power to carry on business of enemy firm ..	—
185. Collection of debt of enemy firms and administration of property.	—
186. Power to control and wind up certain business ..	—
187. Constitution of Boards for certain purposes ..	—
189. Power to obtain information	—
190. False statements	—
191. Power to require production of books	—
198. Attempts, etc., to contravene the rules	—
199. Offences by corporations	—
201. Burden of proof in certain cases	—
209. Cognizance of contravention of the rules ..	Sub-rules (3) and (4) shall be omitted.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SUNDAY, OCTOBER 30, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(Law Division)

Islamabad, the 30th October, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 29th October, 1977 is hereby published for general information :—

ORDINANCE No. XXXVI OF 1977

AN

ORDINANCE

further to amend the Code of Criminal Procedure, 1898

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898 (Act V of 1898), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Code of Criminal Procedure (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

2. Insertion of new section 249A, Act V of 1898.—In the Code of Criminal Procedure, 1898 (Act V of 1898), after section 249, the following new section shall be inserted, namely :—

> "249A. *Power of Magistrate to acquit accused at any stage.*—Nothing in this Chapter shall be deemed to prevent a Magistrate from acquitting an accused at any stage of the case if, after hearing the prosecutor and the accused and for reasons to be recorded, he considers that the charge is groundless or that there is no probability of the accused being convicted of any offence.".

FAZAL ELAHI CHAUDHRY,
President.

C. A. RAHMAN,
Additional Secretary.

Islamabad, the 30th October, 1977

No. F. 24 (2)|77.—The following Order made by the President on the 29th October, 1977 is hereby published for general information :—

THE HIGH COURT JUDGES (SCRUTINY OF APPOINTMENTS) ORDER, 1977.

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 13 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and **in exercise of all powers enabling him** in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the High Court Judges (Scrutiny of Appointments) Order, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the fifth day of July, 1977.

2. In this Order,—

(a) "Council" means the Supreme Judicial Council of Pakistan as constituted immediately before the commencement of this Order ; and

(b) "Judge" means an Additional Judge.

3. As soon as may be after the commencement of this Order, the Council shall examine the record relating to the appointment of Judges of High Courts appointed as such between the first day of January, 1977, and the fifth day of July, 1977.

4. If, after examination of the record relating to the appointment of any Judge, and such summary inquiry as it may deem fit, the Council is of the opinion that the appointment of the Judge was made on any ground other than merit or in disregard of the established practice and procedure, the Judge shall cease to hold office forthwith.

REGISTERED No. S. 1033 / L.-7646

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EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SUNDAY, OCTOBER 30, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(Law Division)

Islamabad, the 30th October, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 29th October, 1977 is hereby published for general information :—

ORDINANCE No. XXXVI OF 1977

AN

ORDINANCE

further to amend the Code of Criminal Procedure, 1898

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898 (Act V of 1898), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Code of Criminal Procedure (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

Price : Ps. 19

[3176 Ex. Gaz.]

2. **Insertion of new section 249A, Act V of 1898.**—In the Code of Criminal Procedure, 1898 (Act V of 1898), after section 249, the following new section shall be inserted, namely :—

> "249A. *Power of Magistrate to acquit accused at any stage.*—Nothing in this Chapter shall be deemed to prevent a Magistrate from acquitting an accused at any stage of the case if, after hearing the prosecutor and the accused and for reasons to be recorded, he considers that the charge is groundless or that there is no probability of the accused being convicted of any offence.".

FAZAL ELAHI CHAUDHRY,
President.

C. A. RAHMAN,
Additional Secretary.

Islamabad, the 30th October, 1977

No. F. 24 (2)|77.—The following Order made by the President on the 29th October, 1977 is hereby published for general information :—

THE HIGH COURT JUDGES (SCRUTINY OF APPOINTMENTS) ORDER, 1977.

PRESIDENT'S (POST-PROCLAMATION) ORDER NO. 13 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the High Court Judges (Scrutiny of Appointments) Order, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the fifth day of July, 1977.

2. In this Order,—

(a) "Council" means the Supreme Judicial Council of Pakistan as constituted immediately before the commencement of this Order ; and

(b) "Judge" means an Additional Judge.

3. As soon as may be after the commencement of this Order, the Council shall examine the record relating to the appointment of Judges of High Courts appointed as such between the first day of January, 1977, and the fifth day of July, 1977.

4. If, after examination of the record relating to the appointment of any Judge, and such summary inquiry as it may deem fit, the Council is of the opinion that the appointment of the Judge was made on any ground other than merit or in disregard of the established practice and procedure, the Judge shall cease to hold office forthwith.

5. If, in any case examined by the Council, there is a difference of opinion amongst its members, the opinion of the Council shall be expressed in terms of the view of the majority.

6. For the purpose of the performance of its functions under this Order, the Council shall have the same power as the Supreme Court has to issue directions or orders for securing the attendance of any person or the discovery or production of any document; and any such direction or order shall be enforceable as if it had been issued by the Supreme Court.

7. The Council shall have the same power to punish for its contempt as a High Court.

8. The proceedings before the Council or its opinion shall not be called in question in any court.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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EXTRAORDINARY
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ISLAMABAD, THURSDAY, NOVEMBER 3, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 3rd November, 1977

No. F. 24 (2)|77-Pub.—The following Ordinances made by the President on the 27th October, 1977 are hereby published for general information :—

ORDINANCE No. XXXVII OF 1977

AN

ORDINANCE

further to amend the International Monetary Fund and Bank Act, 1950

WHEREAS it is expedient further to amend the International Monetary Fund and Bank Act, 1950 (XLIII of 1950), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the Fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :

1. **Short title and commencement.**—(1) This Ordinance may be called the International Monetary Fund and Bank (Amendment) Ordinance, 1977.

(2) It shall come into force on such date as the Federal Government may, by notification in the official Gazette, appoint.

Price : *Ps.* 19

[3210 Ex. Gaz.]

2. **Amendment of section 2, Act XLIII of 1950.**—In the International Monetary Fund and Bank Act, 1950 (XLIII of 1950), in section 2,

(a) in sub-section (1),—

(i) in clause (a), for the words, brackets, letters, figures and comma "paragraph (a) of section 3, and paragraph (a) of section 4" the words, figures and comma "section 1, and section 3" shall be substituted ;

(ii) in clause (b), for the words, brackets, letters and figures "paragraph (b) of section 8 of Article IV" the words and figures section 11 of Article V" shall be substituted ;

(iii) in clause (e), for the words and letters "Schedule D or Schedule E" the words and letters "Schedule J or Schedule K" shall be substituted ; and

(iv) for clause (f) the following shall be substituted, namely :—

"(f) any charges or assessment payable by the Federal Government to the International Fund under sections 2 and 4 of Article XX, section 3 of Article XXIV, Article XXV (c) and paragraph 5 of Schedule 1 of the Fund Agreement." ;

(b) in sub-section (2), for the word and figure "section 5" the word and figure "section 4" shall be substituted ;

(c) in sub-section (3),—

(i) in clauses (a) and (b), for the word and figure "Article XXIV" the word and figure "Article XVIII" shall be substituted ;

(ii) in clause (c), for the word and figure "Article XXX" the word and figure "Article XXIV" shall be substituted ; and

(iii) in clause (d), for the word and figure "Article XXXI" the word and figure "Article XXV" shall be substituted ; and

(d) after sub-section (3) amended as aforesaid, the following new sub-section shall be added, namely :—

"(4) The Federal Government may take all such steps as may be necessary to meet its obligation under paragraph (e) of section 3 of the amended Article V of the Fund Agreement".

———

ORDINANCE No. XXXVIII OF 1977

AN

ORDINANCE

further to amend the State Bank of Pakistan Act, 1956

WHEREAS it is expedient further to amend the State Bank of Pakistan Act, 1956 (XXXIII of 1956), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the proclamation of the Fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the State Bank of Pakistan (Amendment) Ordinance, 1977.

(2) It shall come into force on such date as the Federal Government may, by notification in the official Gazette, appoint.

2. **Amendment of section 30, Act XXXIII of 1956.**—In the State Bank of Pakistan Act, 1956 (XXXIII of 1956), hereinafter referred to as the said Act, in section 30, in sub-section (2), for the figure and words " 0.0744103 grams of fine gold per rupee " the word " the market value of the fine gold content thereof " shall be substituted.

3. **Amendment of section 31, Act XXXIII of 1956.**—In the said act, in section 31, after the words and comma " silver bullion, " the words and comma " special drawing rights held with the International Monetary Fund," shall be inserted and shall be deemed to have been so inserted on the tenth day of May, 1969.

FAZAL ELAHI CHAUDHRY,
President.

C. A. RAHMAN,
Additional Secretary.

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ISLAMABAD, SATURDAY NOVEMBER 5, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(Law Division)

Islamabad, the 5th November, 1977

No. F. 24(2)|77-Pub.—The following Order made by the President on the 27th October, 1977 is hereby published for general information :—

THE SUPREME COURT JUDGES (OATH OF OFFICE) (AMENDMENT) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 14 of 1977.

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all the powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the Supreme Court Judges (Oath of Office) (Amendment) Order, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the ninth day of October, 1977.

2. In the Supreme Court Judges (Oath of Office) Order, 1977 [President's (Post-Proclamation) Order No. 9 of 1977], in Article 2, after clause (2), the following new clause shall be added, namely :—

> "(3) Before entering upon office, a Judge of the Supreme Court of Pakistan appointed after the fifth day of July, 1977, shall make before the Chief Justice of Pakistan oath in the form set out in the Schedule.".

Price : Ps. 9

[3215 Ex. Gaz.]

No. F. 24(2)|77-Pub.—The following Order made by the President on the 27th October, 1977 is hereby published for general information :—

THE HIGH COURT JUDGES (OATH OF OFFICE) (THIRD AMENDMENT) ORDER, 1977.

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 15 OF 1977.

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the High Court Judges (Oath of Office) (Third Amendment) Order, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the seventh day of July, 1977.

2. In the High Court Judges (Oath of Office) Order, 1977 [President's (Post-Proclamation) Order No. 1 of 1977], after Article 2, the following new Article shall be added, namely :—

> " 3. Before entering upon office, a Judge of a High Court appointed after the commencement of this Order shall make before the Chief Justice or, as the case may be, Acting Chief Justice of the High Court oath in the form set out in the Schedule.
>
> *Explanation.*—In this Article, " Judge " does not include an Acting Chief Justice. ".

FAZAL ELAHI CHAUDHRY,
President.

M. ZIA-UL-HAQ,
General,
COAS and CMLA.

C. A. RAHMAN,
Additional Secretary.

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ISLAMABAD, SATURDAY, NOVEMBER 5, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(Law Division)

Islamabad, the 5th November, 1977

No. F. 24(1)|77-Pub.—The following Ordinances made by the President on the 31st October, 1977, is hereby published for general information :—

ORDINANCE No. XXXIX OF 1977

AN

ORDINANCE

to amend the Pakistan Railways Police Act, 1977

WHEREAS it is expedient to amend the Pakistan Railways Police Act, 1977 (VII of 1977), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Pakistan Railways Police (Amendment) Ordinance, 1977.

Price : *Ps.* 19

[3216 Ex. Gaz.]

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Amendment of section 9, Act VII of 1977.**—In the Pakistan Railways Police Act, 1977, in section 9, in sub-section (3),—

(i) in clause (a), the brackets and words " (except powers under section 58 thereof) " and the word " and " at the end shall be omitted ;

(ii) in clause (b), for the full stop at the end the semi colon and word " ; and " shall be substituted ; and

(iii) after clause (b) amended as aforesaid, the following new clause shall be added, namely :—

> " (c) for the purpose of arresting without warrant any person whom he is authorised by law to arrest and who is attempting to escape, or has escaped, immediately after the commission of an offence, have the power to pursue such person into any place in Pakistan. ".

No. F. 24(1)|77-Pub.—The following Ordinance made by the President on the 31st October, 1977 is hereby published for general information :—

ORDINANCE No. XL OF 1977

AN

ORDINANCE

further to amend the Criminal Law Amendment (Special Court) Act, 1976

WHEREAS it is expedient further to amend the Criminal Law Amendment (Special Court) Act, 1976 (XVII of 1976), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Criminal Law Amendment (Special Court) (Amendment) Ordinance, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the fourteenth day of September, 1977.

2. **Amendment of section 2, Act XVII of 1976.**—In the Criminal Law Amendment (Special Court) Act, 1976 (XVII of 1976), hereinafter referred to as the said Act, in section 2, in clause (b), for the word " the " the word " a " shall be substituted.

3. **Amendment of section 3, Act XVII of 1976.**—In the said Act, in section 3 in sub-section (1), for the words " the Special Court " the words " a Special Court " shall be substituted.

4. **Amendment of section 4, Act XVII of 1976.**—In the said Act, in section 4,—

(a) in sub-section (1), for the words, figure and commas "For the purposes of section 3, the Federal Government shall, by notification in the official Gazette, set up a Special Court" the words, brackets, figures and commas "For the trial of any of the offences specified in sub-section (1) of section 3, the Federal Government may, by notification in the official Gazette, set up one or more Special Courts" shall be substituted; and

(b) after sub-section (1), amended as aforesaid, the following new sub-section shall be inserted, namely:—

> "(1A) The setting up of a Special Court under sub-section (1) shall not be deemed to affect the jurisdiction of any other Special Court in respect of the trial of a case pending before such other Special Court immediately before the setting up of the Special Court.".

No. F. 24(1)|77-Pub.—The following Ordinance made by the President on the 31st October, 1977 is hereby published for general information:—

ORDINANCE No. XLI OF 1977

AN

ORDINANCE

further to amend the Customs Act, 1969

WHEREAS it is expedient further to amend the Customs Act, 1969 (IV of 1969), for the purpose hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Customs (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

2. **Amendment of section 185, Act IV of 1969.**—In the Customs Act, 1969 (IV of 1969), in section 185, in sub-section (3), for the words "and Mekran" the commas and words ", Turbat, Panjgoor and Gwadur" shall be substituted.

FAZAL ELAHI CHAUDHRY,
President.

C. A. RAHMAN,
Additional Secretary.

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ISLAMABAD, SUNDAY, NOVEMBER 6, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 6th November, 1976

No. 24 (1)|76-Pub.—The following Ordinance made by the President on the 31st December, 1977 is hereby published for general information :—

ORDINANCE No. XLII OF 1977

AN

ORDINANCE

further to amend the Central Excises and Salt Act, 1944

WHEREAS it is expedient further to amend the Central Excises and Salt Act, 1944 (I of 1944) for the purpose hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and Commencement.**—(1) This Ordinance may be called the Central Excises and Salt Act (Amendment) Ordinance, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the 11th June, 1977.

2. **Amendment of Act I of 1944.**—In the Central Excises and Salt Act, 1944 (I of 1944), in part I of the First Schedule, against the item No. specified in the first column of the table below, for the entries relating to "Description of goods" and "Rate of duty", the corresponding entries in the second and third columns shall be substituted :—

Item No.	Description of goods	Rate of duty
1	2	3
	9. **Cement**	
	"Cement" includes clinker but does not include products known as or used as cement paints.	
	(1) White or coloured cement	Two hundred and twenty five rupees and thirty five paisa per tonne.
	(2) All other sorts of cement	One hundred and sixty two rupees and thirty five paisa per tonne.

FAZAL ELAHI CHAUDHARY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, NOVEMBER 7, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 7th November, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 31st October, 1977 is hereby published for general information :—

ORDINANCE No. XLIII OF 1977

AN

ORDINANCE

further to amend the House Building Finance Corporation Act, 1952

WHEREAS it is expedient further to amend the House Building Finance Corporation Act, 1952 (XVIII of 1952), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the House Building Finance Corporation (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

Price : *Ps.* 9

[3239 Ex. Gaz.]

2. **Amendment of section 4, Act XVIII of 1952.**—In the House Building Finance Corporation Act, 1952 (XVIII of 1952), hereinafter referred to as the said Act, in section 4,—

(a) in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

> "Provided that the Federal Government, may, by notification in the official Gazette, increase the authorised capital of the Corporation to such extent and in such manner as may be specified in the notification." ; and

(b) for sub-section (2) the following shall be substituted, namely :—

"(2) The Corporation shall pay interest to the Federal Government on the capital subscribed by it under sub-section (1) at such rate as the Federal Government may, by notification in the official Gazette, specify."

3. **Amendment of section 19, Act XVIII of 1952.**—In the said Act, in section 19, for the words and comma "the National Bank of Pakistan or where there is no branch of that bank, with such other" the word "such" shall be substituted.

4. **Amendment of section 21, Act XVIII of 1952.**—In the said Act, in section 21, for sub-section (1) the following shall be substituted, namely :—

"(1) The Corporation may, with the prior approval of the Federal Government, for the purpose of raising its working capital, raise loans and issue bonds and debentures carrying interest at such rates as may be approved by the Federal Government :

> Provided that the total amount due by the Corporation on such loans, bonds and debentures and on other liabilities, contingent or otherwise, of the Corporation shall not at any time be allowed to exceed fifteen times the aggregate amount of the paid-up share capital and the reserve fund of the Corporation.".

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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EXTRAORDINARY
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ISLAMABAD, FRIDAY, NOVEMBER 25, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 25th November, 1977

No. F. 24(2)|77-Pub.—The following Orders made by the President on the 13th November, 1977 are hereby published for general information :—

THE HOLDERS OF REPRESENTATIVE OFFICES (PUNISHMENT FOR MISCONDUCT) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 16 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title, extent and commencement.**—(1) This Order may be called the Holders of Representative Offices (Punishment for Misconduct) Order, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Order, unless there is anything repugnant in the subject or context,—

(a) "holder of representative office" means a person who is holding, or has held,—

(i) under the Provisional Constitution Order or the Interim Constitution of the Islamic Republic of Pakistan, the office of President or Governor, or

Price : Ps. 25

(ii) under the Presidential Cabinet Order, 1972 (P. O. No. 3 of 1972), or the Interim Constitution of the Islamic Republic of Pakistan or the Constitution of the Islamic Republic of Pakistan, the office of Prime Minister, member of the President's Council of Ministers, Federal Minister, Minister of State, Attorney-General, Chief Minister, member of a Governor's Council of Ministers, Provincial Minister, Parliamentary Secretary, Advocate-General or member of the National Assembly or of the Senate or of a Provincial Assembly ; and

(b) " Special Court " means a Special Court established under Article 4.

3. **Misconduct.**—(1) Any holder of representative office who is convicted for having committed or attempted to commit misconduct at any time after December, 1970, shall be punishable with imprisonment for a term which may extend to seven years, or with fine, or with both.

(2) A holder of representative office is said to commit the offence of misconduct—

(a) if he accepts or obtains or agrees to accept or attempts to obtain from any person for himself or for any other person any illegal gratification as a motive or reward for doing or forbearing to do any official act or for showing or forbearing to show, in the exercise of his official functions, favour or disfavour to any person, or for rendering or attempting to render any service or disservice to any person, with the Federal Government or any Provincial Government or Parliament or a Provincial Assembly, or with any public servant, as such, or

(b) if he accepts or obtains or attempts to obtain for himself or for any other person, any valuable thing without consideration or for a consideration which he knows to be inadequate or unlawful from any person whom he knows to have been, or to be, or to be likely to be concerned in any proceeding or business transacted or about to be transacted by him, or having any connection with his official functions, or from any person whom he knows to be interested in or related to the person so concerned, or

(c) if he dishonestly or fraudulently misappropriates or otherwise converts for his own use or for the use of any other person any property entrusted to him or under his control as a holder of representative office or wilfully allows any other person so to do, or

(d) if he so deals with or invests money or other property entrusted to him or under his control as a holder of representative office for the welfare of the public in general as to continue his own control, either singly or together with any of the members of his family, on the use or disposal of such money or property, or the income arising out of it, even after he ceases to hold such office, or for the benefit of a particular political party or the members thereof, or

(e) if he, by corrupt, dishonest or illegal means obtains for himself or for any other person any valuable thing or pecuniary advantage, or

(f) if he, or any member of his family or any other person on his behalf, is in possession, for which the holder of representative office cannot reasonably account, of pecuniary resources or of property disproportionate to his known sources of income.

(3) In any trial for an offence punishable under paragraph (f) of clause (2) the fact that the accused person or any member of his family or any other person on his behalf is in possession, for which the accused person cannot satisfactorily account, of pecuniary resources or property disproportionate to his known sources of income may be proved, and on such proof the Special Court shall presume, unless the contrary is proved, that the accused person is guilty of misconduct and his conviction therefor shall not be invalid by reason only that it is based solely on such presumption.

(4) A person who is convicted for an offence punishable under clause (1) shall stand disqualified for a period of seven years from being elected or chosen as a member of Parliament or of a Provincial Assembly.

(5) The provisions of this Article shall be in addition to, and not in derogation of, any other law for the time being in force, and nothing contained herein shall exempt any holder of representative office from any proceeding which might, apart from this Article, be instituted against him.

4. **Establishment of Special Courts.**—(1) For the trial of offences punishable under this Order, the President may, by notification in the official Gazette, establish as many Special Courts as he may consider necessary and, where he establishes more than one Special Court, shall specify in the notification the territorial limits within which, or the class of cases in respect of which, each one of them shall exercise jurisdiction under this Order.

(2) Each Special Court shall consist of a person who is a Judge of a High Court.

5. **Offence to be tried by Special Court.**—(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), or in any other law for the time being in force, an offence punishable under Article 3 shall be tried exclusively by a Special Court.

(2) The Special Court shall not take cognizance of an offence punishable under Article 3 except with the previous sanction of the Federal Government.

6. **Powers and procedure of Special Court.**—(1) A Special Court shall have all the powers conferred by the Code of Criminal Procedure, 1898 (Act V of 1898), on a court of session exercising original jurisdiction.

(2) Notwithstanding anything contained in any other law for the time being in force, a Special Court shall have power to conduct its proceedings and regulate its procedure in all respects as it deems fit.

(3) A Special Court shall not be bound to adjourn any trial for any purpose unless such adjournment is, in its opinion, necessary in the interests of justice.

(4) A Special Court shall not, merely by reason of a change in its composition, be bound to recall and rehear any witness who has given evidence and may act on the evidence already recorded by or produced before it.

(5) A Special Court shall have the powers of a High Court to punish its own contempt.

7. **Accused person to be competent witness.**—Any person charged with an offence punishable under Article 3 shall be a competent witness for the defence and may give evidence on oath in disproof of the charges made against him or any person charged together with him at the same trial :

Provided that—

(a) he shall not be called as a witness except on his own request,

(b) his failure to give evidence shall not be made the subject of any comment by the prosecution or give rise to any presumption against him or any person charged together with him at the same trial,

(c) he shall not be asked, and if asked shall not be required to answer, any question tending to show that he has committed or been convicted of any offence other than the offence with which he is charged, or is of bad character, unless—

(i) the proof that he has committed or been convicted of such offence is admissible evidence to show that he is guilty of the offence with which he is charged, or

(ii) he has personally or by his pleader asked questions from any witness or the prosecution with a view to establish his own good character, or has given evidence of his good character, or the nature or conduct of the defence is such as to involve imputations on the character of the prosecutor or of any witness for prosecution, or

(iii) he has given evidence against any other person charged with the same offence.

8. **Appeal.**—Any person sentenced by a Special Court under this Order may, within thirty days of the decision of the Special Court, prefer an appeal to the Supreme Court.

9. **Bar of jurisdiction.**—Save as provided in Article 8, no court shall have any jurisdiction of any kind in respect of any order, sentence or proceedings of a Special Court.

THE PARLIAMENT AND PROVINCIAL ASSEMBLIES (DISQUALIFICATION FOR MEMBERSHIP) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 17 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title, extent and commencement.**—(1) This Order may be called the Parliament and Provincial Assemblies (Disqualification for Membership) Order, 1977.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Order, unless there is anything repugnant in the subject or context,—

(a) "misconduct" refers to conduct after December, 1970, and includes bribery, corruption, jobbery, favouritism, nepotism, wilful maladministration, wilful misapplication or diversion of public moneys or moneys collected, whether by public subscription or otherwise, and any other abuse of whatsoever kind of power or position, and any attempt at, or abetment of, such misconduct;

(b) "respondent" means the person in respect of whom a reference is made under clause (2) of Article 4; and

(c) "Special Court" means a Special Court established under Article 3.

3. **Establishment of Special Courts.**—(1) The President may, by notification in the official Gazette, establish one or more Special Courts for the purposes of this Order.

(2) Each Special Court shall consist of a person who is a Judge of a High Court.

(3) A Special Court shall sit at such place as the President may, by notification in the official Gazette, specify in this behalf.

4. **Cases to be enquired into and decided by Special Court.**—(1) A Special Court shall enquire into and decide cases relating to the misconduct of a person who is holding, or has held,—

(a) under the Provincial Constitution Order or the Interim Constitution of the Islamic Republic of Pakistan, the office of President or Governor, or

(b) under the Interim Constitution of the Islamic Republic of Pakistan or the Constitution of the Islamic Republic of Pakistan, the office of Prime Minister, member of the President's Council of Ministers, Federal Minister, Minister of State, Attorney-General, Chief Minister, member of a Governor's Council of Ministers, Provincial Minister, Parliamentary Secretary, Advocate-General or member of the National Assembly or of the Senate or of a Provincial Assembly.

(2) The Special Court shall not proceed to enquire into any charge of misconduct except on a reference in writing made to it—

(a) in the case of a person who is holding, or has held, the office of President, Prime Minister, member of the President's Council of Ministers, Federal Minister, Minister of State, Attorney-General, Federal Parliamentary Secretary, member of the National Assembly or of the Senate, Governor, Chief Minister, member of a Governor's Council of Ministers, or Provincial Minister, by the President; and

(b) in the case of a person who is holding, or has held, the office of Provincial Parliamentary Secretary, Advocate-General, or a member of a Provincial Assembly other than the Chief Minister or a member of a Governor's Council of Ministers or a Provincial Minister, by the President or, if the President so requires, by the Governor.

(3) On receiving a reference under clause (2), the Special Court shall scrutinize the necessary records relating to the charge mentioned in the reference, and—

(a) if, as a result of such scrutiny, it is of the opinion that no charge can be established, return the reference to the authority making it together with its opinion thereon; and

(b) in other cases, issue notice to the respondent requiring him to show cause why it should not further proceed against him under this Order.

(4) Nothing in paragraph (a) of clause (3) shall bar any subsequent reference to the Special Court, except in so far as it relates to a charge in respect of which an opinion has previously been given by the Special Court under that paragraph.

5. **Enquiry by Special Court, etc.**—In a case in which the Special Court has issued to the respondent a notice under paragraph (b) of clause (3) of Article 4, the Special Court shall, after such further scrutiny of records and such enquiry as it thinks fit and after giving the respondent an opportunity of being heard, record its findings and, in case the respondent is found guilty, he shall stand disqualified for a period of seven years from being elected or chosen as a member of Parliament or of a Provincial Assembly.

6. **Powers and procedure of Special Court.**—(1) A Special Court shall have the powers of a civil court trying a suit under the Code of Civil Procedure, 1908 (Act V of 1908), in respect of the following matters, namely:—

(a) summoning and enforcing the attendance of any person and examining him on oath;

(b) requiring the discovery and production of any document;

(c) receiving evidence on affidavits;

(d) issuing commissions for the examination of witnesses or documents; and

(e) requisitioning any public record or copy thereof from any court or office.

(2) A Special Court shall have power to require any person, subject to any privilege which may be claimed by that person under any law, to furnish such information as in the opinion of the Special Court may be of assistance to it in carrying out an enquiry under this Order.

(3) The proceedings before a Special Court shall be deemed to be judicial proceedings for the purposes of the provisions of Chapter XI of the Pakistan Penal Code (Act XLV of 1860).

(4) Notwithstanding anything contained in any other law for the time being in force, a Special Court shall have power to conduct its proceedings and regulate its procedure in all respects as it deems fit including, in particular, the power to refuse to examine any witness or summon any document.

(5) The proceedings before a Special Court shall be open to the public, unless otherwise directed by the Special Court.

(6) A Special Court shall have the powers of a High Court to punish its own contempt.

7. **Appeal.**—Any person aggrieved by a finding of a Special Court under Article 5 may, within thirty days of the decision of the Special Court, prefer an appeal to the Supreme Court.

8. **Bar of jurisdiction.**—Save as provided in Article 7, no court shall have any jurisdiction of any kind in respect of any order, finding or proceedings of a Special Court.

9. **Order not to derogate from other laws.**—The provisions of this Order shall be in addition to and not in derogration of any other law for the time being in force and nothing in this Order shall prevent or prejudice the trial or punishment of any person under any other such law.

10. **Saving.**—No proceeding under this Order shall lie against any person who holds or has held an office mentioned in Article 4 for anything which has been in good faith done or intended to be done in pursuance of or in exercise of powers vested, or in good faith believed to be vested, in him at the material time by virtue of that office.

11. **Power to make rules.**—The Federal Government may make rules for carrying out the purposes of this Order.

FAZAL ELAHI CHAUDHRY,
President.

C. A. RAHMAN,
Additional Secretary.

ERRATA

[to the *Gazette of Pakistan, Extraordinary,* Part I, dated the 4th October, 1977 containing Martial Law Regulation No. 24.]

Page 534. Date line. *For* "Oct. 5, 1977"
read "Oct. 4, 1977".

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ISLAMABAD, WEDNESDAY, NOVEMBER 30, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(Law Division)

Islamabad, the 30th November, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 30th November, 1977 is hereby published for general information :—

ORDINANCE No. XLIV OF 1977

AN

ORDINANCE

to repeal the Federal Security Force Act, 1973

WHEREAS it is expedient to repeal the Federal Security Force Act, 1973 (XL of 1973), and to provide for matters incidental thereto ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Federal Security Force (Repeal) Ordinance, 1977.

(2) It shall come into force on the first day of December, 1977.

2. **Repeal of Act XL of 1973.**—(1) The Federal Security Force Act, 1973 (XL of 1973), hereinafter referred to as the Act, is hereby repealed.

Price : *Ps.* 9

[3388 Ex. Gaz.]

(2 Upon the repeal of the Act,—

(a) all rights, properties, assets, debts liabilities and obligations of the Federal Security Force shall be the rights, properties, assets, debts, liabilities and obligations of the Federal Government;

(b) any contracts made by the Federal Security Force before such repeal shall be deemed to have been made by the Federal Government;

(c) all suits and other legal proceedings instituted by or against the Federal Security Force before such repeal shall be deemed to be suits and proceedings instituted by or against the Federal Government and may be proceeded or dealt with accordingly;

(d) no suit, prosecution or other legal proceeding shall lie against any person or the Government for anything in good faith done under the Act or any rule, regulation or order made, or notification issued, thereunder; and

(e) no suit or other legal proceeding shall lie against the Government for any damage caused by anything in good faith done under the Act or any rule, regulation or order made, or notification issued, thereunder.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

CORRIGENDA

[*to the* Gazette of Pakistan, Extraordinary *Part I, dated the 25th November,* 1977, *containing President's* (*Post-Proclamation*) *Order Nos.* 16 *and* 17 *of* 1977.]

Page 568 : In line 22, *for* " prosecution, " *read* " the prosecution, ".

Page 571 : In line 12, *for* " derogration " *read* " derogation, ".

[*to the* Gazette of Pakistan Extraordinary. *Part I dated the 6th November,* 1977, *containing Ordinance No. XLII of* 1977].

Page 559 : In lines 8 and 9 above the text of the Ordinance, *for* " No. 24 (1)/76-Pub " and " 31st December, 1977 " *read* " No. 24 (1)/77-Pub " and " 31st October, 1977 " respectively.

Page 559 : In the second line from the bottom, for " Commencement " *read* " commencement ".

Page 560 : *Read* the full name of the President as " FAZAL ELAHI CHAUDHRY ".

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EXTRAORDINARY
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ISLAMABAD, THURSDAY, DECEMBER 22, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 22nd December, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 17th December, 1977, is hereby published for general information :—

ORDINANCE No. XLV OF 1977

AN

ORDINANCE

to repeal and, with certain modifications, re-enact the Federal Public Service Commission Act, 1973.

WHEREAS it is expedient to repeal and, with certain modifications, re-enact the Federal Public Service Commission Act, 1973 (LXVI of 1973);

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Federal Public Service Commission Ordinance, 1977.

(2) It shall come into force at once.

Price : Ps. 19

[2530 Ex. Gaz.]

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "Commission" means the Federal Public Service Commission; and

(b) "member" means a member of the Commission and includes the Chairman thereof.

3. **Composition of Commission, etc.**—(1) There shall be a Federal Public Service Commission.

(2) The President shall by regulations determine—

(a) the number of members of the Commission and their conditions of service; and

(b) the number of members of the staff of the Commission and their conditions of service:

Provided that the salary, allowances and privileges of a member of the Commission shall not be varied to his disadvantage during his term of office.

(3) The Chairman and other members of the Commission shall be appointed by the President.

(4) Not less than one half of the members of the Commission shall be persons who have held office in the service of Pakistan for not less than twenty years.

4. **Term of office of members, etc.**—(1) The President may determine the term of office of the Chairman and other members which shall not exceed five years:

Provided that the President may extend the term of office of the Chairman or any other member for such period, not exceeding three years, as he may deem fit:

Provided further that a person holding office as Chairman or member immediately before the commencement of this Ordinance shall cease to hold office on such date as the President may direct.

(2) A member may resign his office by writing under his hand addressed to the President.

5. **Ineligibility for further employment.**—(1) On ceasing to hold office, a number shall not be eligible for further employment in the service of Pakistan.

(2) Nothing in sub-section (1) shall be deemed to prevent a member other than the Chairman from being appointed as Chairman.

6. **Removal from office.**—A member shall not be removed from office except in the manner applicable to a Judge of a High Court.

7. **Functions of the Commission.**—The functions of the Commission shall be—

(a) to conduct tests and examinations for recruitment to All-Pakistan Services, the civil services of the Federation and such posts in connection with the affairs of the Federation as may be prescribed by rules made under section 10; and

(b) to advise the President on matters relating to qualifications for, and methods of recruitment to, the services and posts referred to in clause (a), and any other matter which the President may refer to the Commission.

Explanation.—In this section, " recruitment " means initial appointment otherwise than by promotion or transfer.

8. **Commission to be informed when its advice not accepted.**—Where the President does not accept the advice of the Commission, he shall inform the Commission accordingly.

9. **Reports of Commission.**—(1) It shall be the duty of the Commission to present to the President annually a report on the work done by the Commission, and the President shall cause a copy of the report to be laid before the National Assembly and the Senate.

(2) The report referred to in sub-section (1) shall be accompanied by a memorandum setting out so far as is known to the Commission—

(a) the cases, if any, in which the advice of the Commission was not accepted and the reasons therefor; and

(b) the matters, if any, on which the Commission ought to have been consulted but was not consulted and the reasons therefor.

10. **Rules.**—The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

11. **Repeal.**—The Federal Public Service Commission Act, 1973 (LXVI of 1973), is hereby repealed.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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ISLAMABAD, SATURDAY, DECEMBER 24, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 24th December, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 17th December, 1977 is hereby published for general information :—

ORDINANCE No. XLVI OF 1977

AN

ORDINANCE

further to amend the Banks (Nationalization) Act, 1974

WHEREAS it is expedient further to amend the Banks (Nationalization) Act, 1974 (XIX of 1974), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Banks (Nationalization) (Amendment) Ordinance, 1977.

Price : *Ps.* 9

[3535 Ex. Gaz.]

(2) It shall come into force at once.

2. **Amendment of section 3, Act XIX of 1974.**—In the Banks (Nationalization) Act, 1974 (XIX of 1974), in section 3, in clause (1),—

(a) in sub-clause (v), for the semicolon at the end the comma and word ", or" shall be substituted ; and

(b) after sub-clause (v) amended as aforesaid, the following new-sub-clause shall be added, namely :—

"(vi) a corporation or company established in Pakistan in pursuance of an agreement between the Government of Pakistan and a foreign Government or institution for transacting banking business in or outside Pakistan ;".

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SATURDAY, DECEMBER 31, 1977

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 31st December, 1977

No. F. 24 (1)/77-Pub.—The following Ordinance made by the President on the 31st December, 1977 is hereby published for general information :—

ORDINANCE No. XLVII OF 1977

AN

ORDINANCE

further to amend the Legal Practitioners and Bar Councils Act, 1973.

WHEREAS it is expedient further to amend the Legal Practitioners and Bar Councils Act, 1973 (XXXV of 1973), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance : —

1. **Short title and commencement.**—(1) This Ordinance may be called the Legal Practitioners and Bar Councils (Amendment) Ordinance, 1977.

(2) It shall come into force at once.

Price : *Ps.* 9

[3564 Ex. Gaz.]

2. **Amendment of section 4, Act XXXV of 1973.**—In the Legal Practitioners and Bar Councils Act, 1973 (XXXV of 1973), in section 4, for the proviso the following shall be substituted, namely :—

> "Provided that, notwithstanding the expiry of the term, every Bar Council shall continue to function till a new Bar Council is elected and the list of the members thereof is published in the official Gazette.".

FAZAL ELAHI CHAUDHRY,
President.

C. A. RAHMAN,
Additional Secretary.

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ISLAMABAD, THURSDAY, JULY 7, 1977

PART I

Acts, Ordinances, President's Orders and Regulations, including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 7th July, 1977

No. F. 24 (1)|77-Pub.—The following Order made by the President on the 7th July, 1977 is hereby published for general information :—

THE HIGH COURT JUDGES (OATH OF OFFICE) ORDER, 1977

PRESIDENT'S ORDER (POST PROCLAMATION) No. 1 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the High Court Judges (Oath of Office) Order, 1977.

(2) It shall come into force at once.

2. Every Judge of a High Court shall, at a time appointed by the Governor of the Province concerned, make before the Governor oath in the form set out in the Schedule.

THE SCHEDULE

(*See* Article 2)

I, ... do solemnly swear that I will bear true faith and allegiance to Pakistan ;

That, as Chief Justice (or a Judge) of the High Court for the Province of..........................., I will discharge my duties, and perform my functions, honestly, to the best of my ability and faithfully in accordance with the law :

Price : Ps. 9

[2006 Ex. Gaz.]

That I will abide by the code of conduct issued by the Supreme Judicial Council :

That I will not allow my personal interest to influence my official conduct or my official decisions :

And that, in all circumstances, I will do right to all manner of people, according to law, without fear or favour, affection or ill-will.

FAZAL ELAHI CHAUDHRY,
President.

ABDUL HAYEE KURESHI,
Secretary.

CHIEF MARTIAL LAW ADMINISTRATOR

THE LAWS (CONTINUANCE IN FORCE) (AMENDMENT) ORDER, 1977

C. M. L. A. Order No. 2 of 1977

In pursuance of the Proclamation of the fifth day of July, 1977, and in exercise of all powers enabling him in that behalf, the Chief Martial Law Administrator is pleased to make and promulgate the following Order :—

1. (1) This Order may be called the Laws (Continuance in force) (Amendment) Order, 1977.

(2) It shall come into force at once.

2. In the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977),—

(a) in Article 2, in clause (2), for the proviso the following shall be substituted, namely :

"Provided that the Supreme Court or a High Court shall not have the power to make any order of the nature mentioned in Article 199 of the Constitution against the Chief Martial Law Administrator or a Martial Law Administrator or any person exercising powers or jurisdiction under the authority of either." ;

(b) in Article 6, for the word "The" the words, brackets, figures and comma "subject to clause (2) of Article 3, the" shall be substituted ; and

(c) in clause 8, for the comma and words ", Auditor-General or Advocate-General" the words "or Auditor-General" shall be substituted.

M. ZIA-UL-HAQ,
General,
Chief Martial Law Administrator and
Chief of the Army Staff.

RAWALPINDI :
The 7th July, 1977.

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ISLAMABAD, SATURDAY, JULY 16, 1977

PART I

Acts, Ordinances, President's Orders and Regulations, including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 16*th July*, 1977

No. F. 24 (2)|77. Pub.—The following Order made by the President on the 16th July, 1977, is hereby published for general information :—

THE CHIEF ELECTION COMMISSIONER (OATH OF OFFICE) ORDER, 1977

PRESIDENT ORDER (POST PROCLAMATION) No. 3 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the Chief Election Commissioner (Oath of Office) Order, 1977.

(2) It shall come into force at once.

2. The Chief Election Commissioner shall, at a time appointed by the Chief Justice of Pakistan, make before him the oath in the form set out in the Schedule.

Price : *Ps.* 9

[2077 Ex. Gaz.]

THE SCHEDULE

(*See* Article 2)

I, ..., do solemnly swear that as Chief Election Commissioner I will discharge my duties, and perform my functions, honestly, to the best of my ability, faithfully in accordance with the law, and without fear or favour, affection or ill-will, and that I will not allow my personal interest to influence my official conduct or my official decisions.

FAZAL ELAHI CHAUDHRY,
President.

C. A. RAHMAN,
Additional Secretary.

CORRIGENDA

[to the Gazette of Pakistan, Extraordinary, Part I, dated the 13th July, 1977 containing President's Order (Post Proclamation) No. 2 of 1977].

Page 430 : in the first line, *for* " and " *read* " an ".

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The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SATURDAY, JULY 23, 1977

PART I

Acts, Ordinances, President's Orders and Regulations, including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 23rd July, 1977

No. F. 24 (2)|77-Pub.—The following Order made by the President on the 23rd July, 1977 is hereby published for general information :—

THE ELECTION COMMISSION ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 4 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Election Commission Order, 1977.

(2) It shall come into force at once and shall be deemed to have taken effect on the fifth day of July, 1977.

2. **Chief Election Commissioner.**—(1) There shall be a Chief Election Commissioner, hereinafter referred to as the Commissioner, who shall be appointed by the President for the forthcoming general elections.

Price : Ps. 19

[2124 Ex. Gaz.]

(2) As provided in clause (2) of Article 213 of the Constitution, no person shall be appointed to be Commissioner unless he is, or has been, a Judge of a High Court and is qualified to be appointed a Judge of the Supreme Court.

(3) The Commissioner shall have such powers and functions as are conferred on him by this Order and the law.

(4) The Commissioner may, by writing under his hand addressed to the President, resign his office.

3. **Commissioner's oath of office.**—Before entering upon office, the Commissioner shall make before the Chief Justice of Pakistan oath in the form set out in the Schedule.

4. **Acting Commissioner.**—At any time when—

(a) the office of Commissioner is vacant, or

(b) the Commissioner is absent or is unable to perform the functions of his office due to any other cause,

a Judge of the Supreme Court or of a High Court nominated by the Chief Justice of Pakistan shall act as Commissioner.

5. **Election Commission.**—(1) For the purpose of the general election to the National Assembly and to a Provincial Assembly, and for the purpose of election to the Senate, an Election Commission shall be constituted in accordance with this Article.

(2) The Election Commission shall consist of—

(a) the Commissioner, who shall be Chairman of the Commission; and

(b) four members, each of whom shall be a Judge of the Supreme Court or of a High Court, appointed by the President after consultation with the Chief Justice of Pakistan and with the Commissioner.

(3) It shall be the duty of the Election Commission constituted in relation to an election to organize and conduct the election and to make such arrangements as are necessary to ensure that the election is conducted honestly, justly, fairly and in accordance with law, and that corrupt practices are guarded against.

6. **Powers of Election Commission.**—(1) The Election Commission shall have power to issue such directions or orders as may be necessary for the performance of its functions and duties, including an order doing complete justice in any matter pending before it and an order for the purpose of securing the attendance of any person or the discovery or production of any document.

(2) Any such direction or order shall be enforceable throughout Pakistan and shall be executed as if it had been issued by the High Court.

7. **Duties of Commissioner.**—The Commissioner shall be charged with the duty of—

(a) organizing and conducting election to fill casual vacancies in the National Assembly, the Senate or a Provincial Assembly; and

(b) appointing Election Tribunals.

8. **Decisions of Commission, etc.**—(1) All decisions of the Election Commission shall be expressed in terms of the opinion of the majority of its members, including the Chairman.

(2) No election conducted, or other action taken or thing done, by the Election Commission shall be invalid or called in question only on the ground of the existence of a vacancy therein or of the absence of any member from any meeting thereof.

9. **Executive authorities to assist Commission, etc.**—It shall be the duty of all executive authorities in the Federation and in the Provinces to assist the Commissioner and the Election Commission in the discharge of his or their functions.

10. **Previous Commissioner to cease to hold office.**—The person holding the office of Chief Election Commissioner immediately before the commencement of this Order shall cease to hold that office on such commencement.

THE SCHEDULE

[Article 3]

I, ..., do solemnly swear that as Chief Election Commissioner I will discharge my duties, and perfom my functions, honestly, to the best of my ability, faithfully in accordance with law, and without fear or favour, affection or ill-will, and that I will not allow my personal interest to influence my official conduct or my official decisions.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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ISLAMABAD, THURSDAY, JULY 28, 1977

PART I

Acts, Ordinances, President's Orders and Regulations, including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 28th July, 1977

No. F. 24 (2)|77-Pub.—The following Order made by the President on the 28th July, 1977 is hereby published for general information :—

THE HOUSES OF PARLIAMENT AND PROVINCIAL ASSEMBLIES (ELECTIONS) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 5 OF 1977

WHEREAS the Preamble to the Constitution incorporates, *inter alia,* the following provisions of the Objectives Resolution adopted by the Constituent Assembly of Pakistan on the twelfth day of March, 1949, namely :—

> "WHEREAS sovereignty over the entire Universe belongs to Almighty Allah alone, and the authority to be exercised by the people of Pakistan within the limits prescribed by Him is a sacred trust :
>
> AND WHEREAS it is the will of the people of Pakistan to establish an order wherein the integrity of the territories of the Federation, its independence and all its rights, including its sovereign rights on land, sea and air, should be safeguarded :
>
> AND WHEREAS the Founder of Pakistan, Quaid-i-Azam Mohammad Ali Jinnah, had declared that Pakistan would be a democratic State based on Islamic principles of social justice : " ;

AND WHEREAS, in an endeavour to restore the principles of democracy whereunder the State of Pakistan exercises its powers and authority through the chosen

Price : Ps. 37

[2201 Ex. Gaz.]

representatives of the people, it has become necessary to make provision for the holding of elections to the two Houses of Parliament and the Provincial Assemblies ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title, application and commencement.**—(1) This Order may be called the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977.

(2) It shall apply only in respect of the forthcoming elections to the Houses of Parliament and the Provincial Assemblies.

(3) It shall come into force at once.

2. **Definitions.**—In this Order, unless there is anything repugnant in the subject or context,—

(a) " Commission " means the Election Commission constituted under the Election Commission Order, 1977 ;

(b) " Commissioner " means the Chief Election Commissioner appointed under the Election Commission Order, 1977 ;

(c) " Constitution " means the Constitution of the Islamic Republic of Pakistan, which came into force on the fourteenth day of August, 1973 ;

(d) " House " means a House of Parliament ; and

(e) all other words and expressions have the same meaning as in the Senate (Members from the Federal Capital) Order, 1973 (P. O. No. 12 of 1973), or, as the case may be, the Senate (Election) Act, 1975 (LI of 1975), or the Representation of the People Act, 1976 (LXXXV of 1976), or the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977).

3. **Time of elections.**—Elections to the two Houses and the Provincial Assemblies shall be held in the month of October, 1977, on dates to be notified by the Commission under the Representation of the People Act, 1976 (LXXXV of 1976), or, as the case may be, under the Senate (Election) Act, 1975, with the prior approval of the President.

4. **The National Assembly.**—As provided in Article 51 of the Constitution,—

(1) the National Assembly shall consist of two hundred members and the seats therein shall stand allocated to each Province, the Federally Administered Tribal Areas and the Federal Capital as provided in section 7 of the Delimitation of Constituencies Act, 1974 (XXXIV of 1974) ;

(2) in addition to the number of seats referred to in paragraph (1),

(a) there shall be in the National Assembly six additional seats reserved for persons belonging, as referred to in clause (3) of Article 106 of the Constitution, to the Christian, Hindu, Sikh, Buddhist and Parsi communities and persons of the Quadiani group or Lahori group (who call themselves ' Ahmadis '), and other non-Muslims and persons belonging to the scheduled castes ; and

(b) in addition to the number of seats referred to in paragraph (1), ten seats shall be reserved for women which shall stand allocated to the Provinces as provided in section 7 of the Delimitation of Constituencies Act, 1974 (XXXIV of 1974);

(3) for the purpose of election to the National Assembly, the constituencies shall be such as they stood delimited on the seventh day of March, 1977, and no amendment or modification shall be made therein;

(4) as soon as practicable after the general election to the National Assembly, the members to fill seats reserved in that Assembly for the persons referred to in paragraph (2) shall be elected in accordance with law by the members of the Assembly referred to in paragraph (1);

(5) for the purpose of election to the seats allocated to a Province under sub-paragraph (b) of paragraph (2), the members of the National Assembly from that Province shall constitute the electoral college; and

(6) notwithstanding anything contained in this Article, the President may, by Order, make such provision as to the manner of filling the seats in the National Assembly allocated to the Federally Administered Tribal Areas as he may think fit.

5. **The Senate.**—(1) As provided in Article 59 of the Constitution,—

(a) the Senate shall consist of sixty-three members, of whom—

(i) fourteen shall be elected by the members of each Provincial Assembly;

(ii) five shall be elected by the members from the Federally Administered Tribal Areas in the National Assembly; and

(iii) two shall be chosen from the Federal Capital in such manner as the President may, by Order, prescribe;

(b) election to fill seats in the Senate allocated to each Province shall be held in accordance with the system of proportional representation by means of the single transferable vote; and

(c) the term of office of the members of the Senate shall be four years, half of them retiring every two years, except in the case of the members elected by the members from the Federally Administered Tribal Areas, of whom three shall retire after the expiration of the first two years and two shall retire after the expiration of the next two years:

Provided that the term of office of a person elected or chosen to fill a casual vacancy shall be the unexpired term of the member whose vacancy he has filled.

(2) The members elected or chosen as members of the Senate shall be divided into two groups by drawing lots, the first group consisting of seven members from each Province, three members from the Federally Administered Tribal Areas and one member from the Federal Capital and the second group consisting of seven members from each Province, two members from the said Areas and one member from the Federal Capital.

(3) The term of office of members of the first group and of the second group shall respectively be two years and four years.

(4) The term of office of persons elected or chosen to succeed the members of the Senate at the expiration of their respective terms shall be four years.

6. **The Provincial Assemblies.**—(1) As provided in Article 106 of the Constitution,—

(a) the Provincial Assembly of each Province shall consist of the number of members hereinafter specified—

Baluchistan	40
The North-West Frontier Province	80
The Punjab	240
Sind	100

(b) in addition to the seats in the Provincial Assemblies for the Provinces specified under paragraph (a), there shall be in those Assemblies—

(i) the number of additional seats hereinafter specified reserved for the persons referred to in sub-paragraph (a) of paragraph (2) of Article 4,—

Baluchistan	1
The North-West Frontier Province	1
The Punjab	5
Sind	2

(ii) the number of additional seats reserved for women equal to five per cent of the number of members of that Assembly specified in paragraph (1).

(2) For the purpose of election to a Provincial Assembly, the constituencies shall be such as they stood delimited on the seventh day of March, 1977, and no amendment or modification shall be made therein.

(3) As soon as practicable after the general election to a Provincial Assembly, the members to fill seats reserved in the Assembly for the persons referred to in sub-paragraph (b) of paragraph (1) or for women shall be elected in accordance with law by the members of that Assembly referred to in sub-paragraph (a) of that paragraph.

7. **Oath of candidates and persons elected.**—(1) Every person who is a candidate for election to a House or a Provincial Assembly, and every person who is declared to have been elected as a member of a House or a Provincial Assembly, shall make before such person as may be appointed by the Commission for the purpose oath in the form set out in the First Schedule or, as the case may be, the Second Schedule.

(2) No nomination paper of a candidate shall be accepted unless it contains the oath referred to in clause (1) duly made by the candidate as required by that clause.

(3) A person elected to a House or a Provincial Assembly shall not sit or vote until he has made before the person referred to in clause (1) oath in the form set out in the Second Schedule.

8. **Duration of an Assembly.**—As provided respectively in Articles 52 and 107 of the Constitution, the National Assembly and a Provincial Assembly shall, unless sooner dissolved, continue for a term of five years from the day of its first meeting and shall stand dissolved at the expiration of its term.

9. **Persons qualified to vote.**—(1) At an election to the National Assembly or a Provincial Assembly, only such persons shall be entitled to vote in a constituency as stood enrolled on the electoral roll in any electoral area in that constituency immediately before the commencement of this Order.

(2) Nothing in clause (1) shall be deemed to deprive an elector of the right to cast his vote because of any defect or error in the entries in the electoral roll relating to him which is not of a substantial nature.

10. **Qualifications and disqualifications for membership of Parliament.**—(1) A person shall not be qualified to be elected or chosen as member of Parliament unless, as provided in Article 62 of the Constitution,—

(a) he is a citizen of Pakistan ;

(b) he is, in the case of the National Assembly, not less than twenty-five years of age and is enrolled as a voter in any electoral roll for election to that Assembly ; and

(c) he is, in the case of the Senate, not less than thirty years of age and is enrolled as a voter in any area in a Province or, as the case may be, the Federal Capital or the Federally Administered Tribal Areas, from where he seeks membership ;

and has made oath as provided for in Article 7.

(2) A person shall be disqualified from being elected or chosen as, and from being, a member, of Parliament,—

(a) if, as provided in Article 63 of the Constitution,—

 (1) he is of unsound mind and has been so declared by a competent court ; or

 (2) he is an undischarged insolvent ; or

 (3) he ceases to be a citizen of Pakistan, or acquires the citizenship of a foreign State ; or

 (4) he holds an office of profit in the service of Pakistan other than an office declared by law not to disqualify its holder ; or

(b) if—

 (1) he has been, on conviction for any offence which in the opinion of the Commissioner involves moral turpitude, sentenced to imprisonment for a term of not less than two years, unless a period of five years has elapsed since his release ; or

 (2) he has been dismissed from the service of Pakistan on the ground of misconduct, unless a period of five years has elapsed since his dismissal ; or

 (3) he has been removed or compulsorily retired from the service of Pakistan on the ground of misconduct, unless a period of three years has elapsed since his removal or compulsory retirement ; or

 (4) he has been in the service of Pakistan or of any statutory body or any body which is owned or controlled by the Government or in which the Government has a controlling share or interest,

unless a period of two years has elapsed since he ceased to be in such service ; or

(5) he is found guilty of a corrupt or illegal practice under any other law for the time being in force, unless a period of five years has elapsed from the date on which that order takes effect ; or

(6) he has, at any time on or after the twentieth day of December, 1971, been an office-bearer of a political party dissolved under sub-section (2) of section 6 of the Political Parties Act, 1962 (III of 1962), and has not, before a declaration in respect of such party is made under sub-section (1) of that section, resigned, or publicly announced his dissociation, from such party, unless a period of five years has elapsed from the date of such dissolution ; or

(7) he has been convicted under section 7 of the Political Parties Act, 1962 (III of 1962), unless a period of five years has elapsed from the date of such conviction ; or

(8) if he, whether by himself or by any person or body of persons in trust for him or for his benefit or on his account or as a member of a Hindu undivided family, has any share or interest in a contract, not being a contract between a cooperative society and Government, for the supply of goods to, or for the execution of any contract or the performance of any services undertaken by, Government :

Provided that the disqualification under this paragraph shall not apply to a person—

(i) Where the share or interest in the contract devolves on him by inheritance or succession or as a legatee, executor or administrator, until the expiration of six months after it has so devolved on him or such longer period as the President may, in any particular case, allow ; or

(ii) where the contract has been entered into by or on behalf of a public company as defined in the Companies Act, 1913 (VII of 1913), of which he is a shareholder but is neither a director holding an office of profit under the company nor a managing agent ; or

(iii) where he is a member of a Hindu undivided family and the contract has been entered into by any other member of that family in the course of carrying on a separate business in which he has no share or interest ; or

(9) he holds any office of profit in the service of Pakistan other than the following offices, namely :—

(i) an office which is not a whole time office remunerated either by salary or by fee ;

(ii) the office of Lumbardar, whether called by this or any other title ;

(iii) the Qaumi Razarkars ;

(iv) any office the holder whereof, by virtue of holding such office, is liable to be called up for military training or military service under any law providing for the constitution or raising of a force.

Explanation I.—In sub-paragraph (4) of paragraph (a) and sub-paragraph (9) of paragraph (b) " service of Pakistan " has the same meaning as in Article 260 of the Constitution.

Explanation II.—In sub-paragraph (6) of paragraph (b), " office-bearer of a political party " means an office-bearer at the National or Provincial set up of the party otherwise than as a mere member of the Working, Central, Provincial or other Committee of party.

Explanation III.—In sub-paragraph (8) of paragraph (b), " goods " does not include agricultural produce or commodity grown or produced by him or such goods as he is, under any directive of Government or any law for the time being in force, under a duty or obligation to supply.

(3) If a person, having been elected to a House or a Provincial Assembly as a candidate or nominee of a political party, withdraws himself from that party, he shall, from the date of such withdrawal, be disqualified from being a member of the House or the Assembly for the unexpired period of his term unless he has been re-elected at a bye-election held after his disqualification.

11. **Qualifications and disqualifications for membership of Provincial Assembly.**—(1) A person shall not be qualified to be elected as member of a Provincial Assembly unless, as provided in Article 113 of the Constitution,—

(a) he is a citizen of Pakistan ;

(b) he is not less than twenty-five years of age ;

(c) he is enrolled as a voter in an electoral roll for election to the Assembly ;

and has made oath as provided for in Article 7.

(2) A person shall be disqualified from being elected as, and from being, a member of a Provincial Assembly if he is subject to any of the disqualifications specified in clause (2) of Article 10.

12. **Bar against double membership.**—(1) As provided in Article 223 of the Constitution, no person shall at the same time, be a member of—

(a) both houses ; or

(b) a House and a Provincial Assembly ; or

(c) the Assemblies of two or more Provinces ; or

(d) a House or a Provincial Assembly in respect of more than one seat.

(2) Nothing in clause (1) shall prevent a person from being a candidate for two or more seats at the same time, whether in the same body or in different bodies, but if he is elected to more than one seat he shall, within a period of thirty days after the declaration of the result for the last such seat, resign all but one of the seats, and if he does not so resign, all the seats to which he has been elected shall become vacant at the expiration of the said period of thirty days except the seat to which he has been elected last or, if he has been elected to more than one seat on the same day, the seat his election to which was declared last.

Explanation.—In this clause "body" means either House or a Provincial Assembly.

(3) A person to whom clause (2) applies shall not take a seat in either House or the Provincial Assembly to which he has been elected until he has resigned all but one of his seats.

(4) If a member of either House or of a Provincial Assembly becomes a candidate for a second seat which, in accordance with clause (1), he may not held concurrently with his first seat, then his first seat shall become vacant as soon as he is elected to the second seat.

13. **Power of Commission to declare a poll void.**—(1) If, from facts apparent on the face of the record or after such summary inquiry as it deems necessary, the Commission is of the opinion that, by reason of grave irregularities or violation of the provisions of the Representation of the People Act, 1976 (LXXXV of 1976), or the rules made thereunder, the poll in any constituency ought to be declared void, the Commission may make a declaration accordingly, and, by notification in the official Gazette, call upon that constituency to elect a member in the manner provided for in section 108 of the said Act.

(2) The Commission may exercise the power conferred on it by clause (1) at any time before the name of the returned candidate has been published under sub-section (4) of section 42 of the Representation of the People Act, 1976 (LXXXV of 1976), or within one hundred and twenty days of such publication.

(3) A case taken up by the Commission and pending before it at the expiration of the period specified in clause (2) shall not abate and shall be decided by the Commission.

(4) While exercising the powers conferred on it by clause (1), the Commission shall be deemed to be a tribunal to which an election petition has been presented and shall, notwithstanding anything contained in Chapter VII of the Representation of the People Act, 1976 (LXXXV of 1976), regulate its own procedure.

14. **Election dispute.**—Save as provided in Article 13, no election to a House or a Provincial Assembly shall be called in question except by an election petition presented to such tribunal and in such manner as is provided for in the Representation of the People Act, 1976 (LXXXV of 1976).

15. **Declaration of result.**—(1) The Presiding Officer shall, immediately after the count, declare the provisional result of the count.

(2) The Commission shall, subject to the provisions of Article 13, publish the name of each returned candidate in the official Gazette within fifteen days of the polling day.

16. **Election laws applicable.**—The Senate (Members from Federal Capital) Order, 1973 (P. O. No. 12 of 1973), the Senate (Election) Act, 1975 (LI of 1975), and the Representation of the People Act 1976 (LXXXV of 1976), and any rules made thereunder shall, in so far as they are not inconsistent with any of the provisions of this Order, apply to the choosing of a member from the Federal Capital and to the conduct of elections to the two Houses and the Provincial Assemblies.

17. **Summoning of Assemblies.**—(1) Within thirty days of the polling day, the President shall summon the National Assembly, and the Governor of a Province shall summon the Assembly for that Province, to meet at such time and place as he thinks fit.

(2) The Commissioner shall preside at all meetings of the National Assembly, and a member of the Commission nominated by the Commissioner shall preside at all meetings of a Provincial Assembly, convened under this Order.

18. **Elections to reserved seats.**—The National Assembly and a Provincial Assembly shall, at its first meeting and to the exclusion of any other business, elect the members to fill the seats reserved in that Assembly for the persons referred to in paragraph (2) of Article 4 or, as the case may be, paragraph (b) of clause (1) of Article 6, or for women.

19. **Election of members of Senate.**—(1) As soon as may be after the National Assembly has elected members to the reserved seats referred to in Article 18,—

(a) the members of the National Assembly from the Federally Administered Tribal Areas shall elect five members to the Senate; and

(b) the members of the National Assembly shall choose two members of the Senate from the Federal Capital.

(2) As soon as may be after a Provincial Assembly has elected members to the reserved seats referred to in Article 18, it shall elect fourteen members of the Senate.

20. **Joint sitting of Parliament.**—(1) After the elections referred to in Articles 18 and 19 have been held, the President may summon both Houses in joint sitting to meet at such time and place as he thinks fit and may also prorogue the same.

(2) The President shall preside at a meeting of the two Houses in joint sitting and, after his Presidential address, may call upon the Chief Martial Law Administrator to address the joint sitting.

21. **Election of Speaker and Deputy Speaker.**—(1) After the joint sitting, if any, is prorogued under Article 20, the President shall summon the National Assembly and the Governor of a Province shall summon the Assembly for the Province.

(2) At its first meeting after being summoned under clause (1), the National Assembly and each Provincial Assembly shall, to the exclusion of any other business, elect from amongst its members a Speaker and a Deputy Speaker.

22. **Election of Prime Minister and Chief Ministers.**—(1) As provided in Article 91 of the Constitution, after the election of the Speaker and the Deputy Speaker, the National Assembly shall, to the exclusion of any other business, proceed to elect without debate one of its Muslim members to be the Prime Minister.

(2) The Prime Minister shall be elected by the votes of the majority of the total membership of the National Assembly:

Provided that, if no member secures such majority in the first poll, a second poll shall be held between the members who secure the two highest numbers of votes in the first poll and the member who secures a majority of votes of the members present and voting shall be declared to have been elected as Prime Minister:

Provided further that, if the number of votes secured by two or more members securing the highest number of votes is equal, further poll shall be held between them until one of them secures a majority of votes of the members present and voting.

(3) The provisions of clauses (1) and (2) shall apply to the election of a Chief Minister as if reference therein—

(a) to "Article 91" were a reference to "Article 131";

(b) to the "National Assembly" were a reference to the "Provincial Assembly";

(c) to "Muslim members" were a reference to "members";

(d) to the "Prime Minister" were a reference to the "Chief Minister"; and

(e) to the "President" were a reference to the "Governor".

23. **Revocation of Proclamation.**—After the elections referred to in Articles 21 and 22 have been held, the Chief Martial Law Administrator will issue a Proclamation revoking the Proclamation of the fifth day of July, 1977, for withdrawing Martial Law.

24. **Elections to be deemed to be held under Constitution.**—The elections held under this Order to the Houses and the Provincial Assemblies and to the offices of Speaker, Deputy Speaker, Prime Minister and Chief Minister shall be deemed to have been held under the Constitution and shall have effect accordingly.

25. **Power to make rules.**—The President may, by notification in the official Gazette, may make rules for carrying out the purposes of this Order.

26. **Removal of difficulties.**—If any difficulty arises in giving effect to any of the provisions of this Order, the President may make such provision for the removal of the difficulty as he may deem fit.

THE FIRST SCHEDULE

[Article 7]

I,——————————, having been nominated as a candidate to fill a seat in the National Assembly|Senate|Provincial Assembly of—————— in accordance with the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and the Houses of Parliament and Provincial Assemblies (Election) Order, 1977, do solemnly swear that I will be faithful to the declaration made by the Founder of Pakistan, Quaid-i-Azam Mohammad Ali Jinnah, that Pakistan would be a democratic State based on Islamic principles of social justice:

That I will bear true faith and allegiance to Pakistan and uphold the sovereignty and integrity of Pakistan:

And that I will strive to preserve the Islamic Ideology which is the basis for the creation of Pakistan.

THE SECOND SCHEDULE

[Article 7]

I,——————————, having been elected as a member of the National Assembly|Senate|Provincial Assembly of—————— in accordance with the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and the Houses of Parliament and Provincial Assemblies (Election) Order, 1977, do solemnly swear that I will bear true faith and allegiance to Pakistan and uphold the sovereignty and integrity of Pakistan:

That, as a member of the National Assembly|Senate|Provincial Assembly, I will be faithful to the declaration of the Founder of Pakistan, Quaid-i-Azam Mohammad Ali Jinnah, that Pakistan would be a democratic State based on Islamic principles of social justice :

And that I will strive to preserve the Islamic Ideology which is the basis for the creation of Pakistan.

FAZAL ELAHI CHAUDHRY,
President.

M. ZIA-UL-HAQ,
General,
Chief of the Army Staff and
Chief Martial Law Administrator.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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PUBLISHED BY AUTHORITY

ISLAMABAD, SUNDAY, JULY 31, 1977

PART I

Acts, Ordinances, President's Orders and Regulations, including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 31st July, 1977

No. F. 24 (2)|77-Pub.—The following Order made by the President on the 30th July, 1977 is hereby published for general information :—

THE HOUSES OF PARLIAMENT AND PROVINCIAL ASSEMBLIES (ELECTIONS) (AMENDMENT) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER NO. 6 1977

WHEREAS it is expedient to amend the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977 [P.O. (Post-Proclamation) Order No. 5 of 1977], for the purpose hereinafter appearing ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Houses of Parliament and Provincial Assemblies (Elections) (Amendment) Order, 1977.

(2) It shall come into force at once.

2. **Amendment of Article 9, P.O. (P.P.) No. 5 of 1977.**—In the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977 [P.O. (Post-Proclamation) Order No. 5 of 1977], in Article 9, in clause (1), for the words " stood enrolled on the electoral roll in any electoral area in that constituency immediately before the commencement of this Order " the words " are enrolled on the electoral roll in any electoral area in that constituency " shall be substituted.

FAZAL ELAHI CHAUDHRY,
President.

M. ZIA-UL-HAQ,
General,
Chief of the Army Staff and
Chief Martial Law Administrator.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations, including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 7th August, 1977

No. F. 24 (2)|Pub.—The following Order made by the President on the 7th August, 1977 is hereby published for general information :—

THE HOUSES OF PARLIAMENT AND PROVINCIAL ASSEMBLIES (ELECTIONS) (SECOND AMENDMENT) ORDER, 1977

PRESIDENT'S (PORT-PROCLAMATION) ORDER No. 7 OF 1977

WHEREAS it is expedient further to amend the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977 [P.O. (Post-Proclamation) Order No. 5 of 1977], for the purpose hereinafter appearing ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Houses of Parliament and Provincial Assemblies (Elections) (Second Amendment) Order, 1977.

2. It shall come into force at once.

Price : Ps. 25

[2285 Ex. Gaz.]

2. **Amendment of Article 10, P (P.P) O. No. 5 of 1977.**—In the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977 [President's (Post Proclamation) Order No. 5 of 1977], in Article 10, in clause (2), after paragraph (a), the following new paragraph shall be inserted, namely :—

"(aa) if he is in the service of any statutory body or any body which is owned or controlled by the Government or in which the Government has a controlling share or interest or".

FAZAL ELAHI CHAUDHRY,
President.

M. ZIA-UL-HAQ,
General,

Chief of the Army Staff and
Chief Martial Law Administrator.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

Islamabad, the 7th August, 1977

No. F. 24 (1)|77-Pub.—The following Ordinance made by the President on the 7th August, 1977 is hereby published for general information :—

ORDINANCE No. XXVIII OF 1977

AN

ORDINANCE

further to amend the Representation of the People Act, 1976

WHEREAS it is expedient further to amend the Representation of the People Act, 1976 (LXXXV of 1976), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order, No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, application and commencement.**—(1) This Ordinance may be called the Representation of the People (Fourth Amendment) Ordinance, 1977.

(2) It applies only in respect of the forthcoming elections.

(3) It shall come into force at once.

2. **Amendment of section 2, Act LXXXV of 1976.**—In the Representation of the People Act, 1976 (LXXXV of 1976), hereinafter referred to as the said Act, in section 2,—

(a) for the words " In this Act " the words, brackets, commas and figures " Subject to the provisions of the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977 [President's (Post-Proclamation) Order No. 5 of 1977], in this Act " shall be substituted ; and

(b) for clauses (v) and (vi) the following shall be substituted, namely :—

" (v) ' Commission ' means the Election Commission constituted under the Election Commission Order, 1977 [President's (Post-Proclamation) Order No. 4 of 1977] ;

" (v " ' Commission ' means the Election Commission constituted under under the Election Commission Order, 1977 [President's (Post-Proclamation) Order No. 4 of 1977] ; ".

3. **Amendment of section 7, Act LXXXV of 1976.**—In the said Act, in section 7, in sub-section (1), the following Explanation shall be added at the end, namely :—

" *Explanation.*—In this sub-section and in sub-section (2), ' officers of the Federal Government' includes officers of the Armed Forces. ".

4. **Amendment of section 11, Act LXXXV of 1976.**—In the said Act, in section 11, in sub-section (2), in clause (a), for the words " for the nomination of condidates " the words " on or before which nomination of candidates is to be made " shall be substituted.

5. **Amendment of section 12, Act LXXXV of 1976.**—In the said Act, in section 12, in sub-section (3), for the first and second provisos the following shall be substituted, namely :—

" Provided that a candidate may deliver, or cause to be delivered, to the Provincial Election Commissioner a duplicate of his nomination paper on or before the nomination day or may send it to the Provincial Election Commissioner by registered post so as to reach him on or before that day.

Explanation.—In this proviso, and in section 14A, " Provincial Election Commissioner " means an officer appointed as such by the Commissioner. ".

6. **Amendment of section 14, Act LXXXV of 1976.**—In the said Act, in section 14,—

(a) in sub-section (3), in clause (d), in the proviso,—

(i) in sub-clause (ii), the words " so as to bring them into conformity with the corresponding entries in the electoral roll " shall be omitted ; and

(ii) in sub-clause (iii), after the word " roll " at the end, the words " but shall not reject a nomination paper on the basis of an entry in the electoral roll which contains an obvious error or defect " shall be added ;

(b) in sub-section (4), after the word " rejection " at the end, the words and commas " and, in the case of an objection being raised to his decision to accept a nomination paper, record brief reasons for rejecting the objection" shall be added; and

(c) in sub-section (5),—

(i) the words "rejecting a nomination paper" shall be omitted; and

(ii) for the word "two" the word "four" and for the word "three" the word "six" shall respectively be substituted.

7. **Insertion of new section 14A, Act LXXXV of 1976.**—In the said Act, after section 14, the following new section shall be inserted, namely:—

"14A. *Action on duplicate of nomination paper.*—(1) In a case in which the Returning Officer denies receipt of the nomination paper of a candidate and the candidate asserts that a duplicate of the nomination had been delivered, or sent by post, to the Provincial Election Commissioner in accordance with the proviso to sub-section (3), of section 12 and produces a receipt issued by the Provincial Election Commissioner or by the Post Office in proof of its having been so delivered or sent, it shall be the duty of the Returning Officer to inform the Provincial Election Commissioner of such assertion.

(2) If the Provincial Election Commissioner is in receipt of the duplicate of the nomination paper, he shall, at the request of the Returning Officer, forward it to the Returning Officer.

(3) A duplicate of a nomination paper forwarded to the Returning Officer under sub-section (2) shall be treated as if it were the original nomination paper delivered to him under sub-section (3) of section 12 and the provisions of section 14 shall apply to it accordingly.".

8. **Amendment of section 16, Act LXXXV of 1976.**—In the said Act, in section 16, in sub-section (1), for the words "his proposer or seconder" the words "an advocate" shall be substituted.

9. **Omission of section 17, Act LXXXV of 1976.**—In the said Act, section 17 shall be omitted.

10. **Substitution of section 20, Act LXXXV of 1976.**—In the said Act, for section 20 the following shall be substituted, namely:—

"20. *Uncontested election.*—(1) Where, after scrutiny under section 14, there remains only one validly nominated candidate or where, after withdrawal under section 16, there remains only one contesting candidate, the Returning Officer shall so inform the Commission and forward to it all the nomination papers received by him from the constituency concerned and such other papers as may be specified by the Commission.

(2) The Commission shall, after such inquiry as it may deem necessary in any case, by notification in the official Gazette, declare the candidate referred to in sub-section (1) to be elected to the seat:

Provided that, if after scrutiny and candidate indicates that he intends to file an appeal under sub-section (5) of section 14, no person shall be declared elected until the period appointed for filing such appeal has expired and no such appeal has been filed or, where an appeal is filed, until the disposal of such appeal.".

11. **Substitution of section 27, Act LXXXV of 1976.**—In the said Act, for section 27 the following shall be substituted, namely :—

"27. *Adjournment of poll in emergencies.*—(1) If at an election the proceedings at any polling station are interrupted or obstructed by any riot or open violence, or if at an election it is not possible to take the poll at any polling station on account of any natural calamity, or any other sufficient cause, the Presiding Officer shall report the circumstances to the Returning Officer who may adjourn the poll to a date to be notified later.

(2) Whenever a poll is adjourned under sub-section (1), the Returning Officer shall immediately report the circumstances to the Commission and shall, as soon as may be, with the previous approval of the Commission, appoint the day on which the poll shall re-commence and fix the polling station at which, and the hours during which, the poll will be taken, and shall not count the votes cast at such election until such adjourned poll shall have been completed.

(3) In every such case as aforesaid, the Returning Officer shall notify in such manner as the Commission may direct the date, place and hours of polling fixed under sub-section (2).

27A. *Fresh poll in the case of destruction, etc., of ballot boxes.*—(1) If at any election—

(a) any ballot box used at a polling station is unlawfully taken out of the custody of the Presiding Officer or is accidentally or intentionally destroyed or lost or is damaged or tampered with, to such an extent that the result of the poll at that polling station cannot be ascertained, or

(b) any error or irregularity which is likely to vitiate the poll is committed at a polling station,

the Returning Officer shall forthwith report the matter to the Commission.

(2) The Commission may, on its own motion or on receipt of a report under sub-section (1), and for reasons to be recorded, either—

(a) declare the poll at that polling station to be void, appoint a day, and fix the hours, for taking a fresh poll at that polling station and notify the day so appointed and the hours so fixed in such manner as it may deem fit, or

(b) if satisfied that the result of a fresh poll at that polling station will not, in any way, affect the result of the election or that the error or irregularity is not material, issue such directions to the Returning Officer as it may deem proper for the further conduct and completion of the election.

(3) The provisions of this Act and the rules and orders made thereunder shall apply to every fresh poll taken under sub-section (2).".

12. **Amendment of section 32, Act LXXXV of 1976.**—In the said Act, in section 32, in sub-section (2), for the words "a police officer" the words "a member of the Armed Forces" shall be substituted.

13. **Amendment of section 33, Act LXXXV of 1976.**—In the said Act, in section 33,—

(a) in sub-section (2),—

(i) clause (a) shall be omitted ;

(ii) for clause (d) the following shall be substituted, namely :—

"(d) the ballot paper shall on its back be stamped with the official mark and initialled by the Presiding Officer ;" and

(iii) in clause (e), for the words "and obtain on it the signature or" the comma and words ", put his initials on it and obtain on it in indelible ink the" shall be substituted ; and

(b) for sub-section (3) the following shall be substituted, namely :—

"(3) A ballot paper shall not be issued to a person who refuses to put his thumb impression on the counterfoil or whose thumb bears traces of its having already been used for putting an impression.".

14. **Amendment of section 38, Act LXXXV of 1976.**—In the said Act, in section 38, in sub-section (4), in clause (c),—

(a) in sub-clause (1), after the word "mark" at the end, the words "and initials of the Presiding Officer" shall be added ; and

(b) in sub-clause (ii), for the words "official mark" the words and commas "mark of his thumb, the official mark, the initials of the Presiding Officer" shall be substituted.

15. **Amendment of section 67, Act LXXXV of 1976.**—In the said Act, in section 67, in sub-section (3), in the Explanation, for the word, figure and letter "section 103B" the words, figures, brackets and comma "Article 13 of the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977" shall be substituted.

16. **Insertion of new section 86A, Act LXXXV of 1976.**—In the said Act, after section 86, the following new section shall be inserted, namely :—

"86A. *Certain offences triable by officers authorised by the Commission.*—Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (Act V of 1898), an officer for the time being exercising the powers of a civil or criminal court, or an officer of the Armed Forces, who is authorised by the Commission in this behalf may exercise the powers of a Magistrate of the first class under the said Code, in respect of offences punishable under section 84, section 85 or section 86.".

17. **Amendment of section 91, Act LXXXV of 1976.**—In the said Act, in section 91,—

(a) after the word and comma "Act,", the words, brackets and figures "or any person required under sub-section (2) of section 5 to perform any functions or render any assistance" shall be inserted ; and

(b) after the word "omission" at the end, the comma and words "or fails to perform such functions or render such assistance" shall be added.

18. **Substitution of section 92, Act LXXXV of 1976.**—In the said Act, for **section 92** the following shall be substituted, namely :—

> "92. *Assistance by Government servants, etc., prohibited.*—(1) No person such as is referred to in sub-paragraph (4) of paragraph (a) of clause (2) of Article 10 of the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977 [President's (Post-Proclamation) Order No. 5 of 1977], or in sub-paragraphs (2), (3) and (4) of paragraph (b) of that clause shall give any assistance to further or to hinder the election of a candidate.
>
> (2) If any person acts in contravention of sub-section (1), he shall be guilty of an offence punishable with imprisonment for a term which may extend to two years, or with fine, or with both.".

19. **Amendment of section 93, Act LXXXV of 1976.**—In the said Act, in section 93, for the words "police officer", twice occurring, the words "member of the Armed Forces" shall be substituted.

20. **Amendment of section 103B Act LXXXV of 1976.**—In the said Act, in **section 103B, sub-section** (3), as added to that section by section 3 of the Representation of the People (Third Amendment) Ordinance, 1977 (XVI of 1977), shall be omitted.

FAZAL ELAHI CHAUDHRY,
President.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

CORRIGENDA

[*to the* Gazette of Pakistan, Extraordinary, *Part I, dated the 31st July, 1977 containing President's (Post-Proclamation) Order No. 6 of 1977*].

Page 461 : In line 14, *for* "P. O." *read* "President's".

" " : In line 24, *for* "P. O." *read* "President's".

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PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 31st August, 1977

No. F. 24 (2)|77-Pub.—The following Order made by the President on the 24th August, 1977 is hereby published for general information :—

THE HOUSES OF PARLIAMENT AND PROVINCIAL ASSEMBLIES (ELECTIONS) THIRD AMENDMENT) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 8 OF 1977

WHEREAS it is expedient further to amend the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977 [President's (Post-Proclamation) Order No. 5 of 1977], for the purpose hereinafter appearing ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA) Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Houses of Parliament and Provincial Assemblies (Elections) (Third Amendment) Order, 1977.

(2) It shall come into force at once.

Price : Ps 9

[2482 Ex. Gaz.]

2. **Amendment of Article 3, P. (P. P.) O. No. 5 of 1977.**—In the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977 [President's (Post-Proclamation) Order No. 5 of 1977], in Article 3,—

(a) for the words " two Houses " the words " National Assembly " shall be substituted ; and

(b) after the figure and comma " 1977,", the words and comma " and elections to the Senate shall be held as soon as may be thereafter, " shall be inserted.

FAZAL ELAHI CHAUDHRY,
President.

M. ZIA-UL-HAQ,
General,
Chief of the Army Staff and
Chief Martial Law Administrator.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

CORRIGENDUM

[*to the* Gazette of Pakistan, Extraordinary, *Part I, dated the 7th August, 1977 containing Ordinance No. XXVIII of 1977.*]

Page 467 : *For* line 12 read as under :—

" (vi) ' Commissioner ' means the Chief Election Commissioner appointed ".

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PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 22nd September, 1977

No. F. 24 (2)|77-Pub.—The following Order made by the President on the 22nd September, 1977, is hereby published for general information :—

THE SUPREME COURT JUDGES (OATH OF OFFICE) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 9 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the Supreme Court Judges (Oath of Office) Order, 1977.

(2) It shall come into force at once.

2. (1) Every Judge of the Supreme Court of Pakistan, including the Chief Justice thereof, shall, at a time appointed by the President, make before the President oath in the form set out in the Schedule.

(2) A Judge who fails to make oath as required by clause (1) shall cease to hold office forthwith.

THE SCHEDULE

(*See* Article 2)

I, ..., do solemnly swear that I will bear true faith and allegiance to Pakistan :

That, as Chief Justice (or a Judge) of the Supreme Court of Pakistan, I will discharge my duties, and perform my functions, honestly, to the best of my ability and faithfully in accordance with the law ;

That I will abide by the code of conduct issued by the Supreme Judicial Council ;

Price : Ps. 9

[2770 Ex. Gaz.]

That I will not allow my personal interest to influence my official conduct or my official decisions :

And that, in all circumstances, I will do right to all manner of people, according to law, without fear or favour, affection or ill-will.

FAZAL ELAHI CHAUDHRY,
President.

M. ZIA-UL-HAQ,
General,
Chief Martial Law Administrator
and Chief of the Army Staff.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

Islamabad, the 22nd September, 1977

No. F. 24 (3)|77-Pub.—The following Order made by the President on the 22nd September, 1977, is hereby published for general information :—

THE HIGH COURT JUDGES (OATH OF OFFICE) (AMENDMENT) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 10 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the High Court Judges (Oath of Office) (Amendment) Order, 1977.

(2) It shall come into force at once.

2. In the High Court Judges (Oath of Office) Order, 1977 [P. (P.P.) O. No. 1 of 1977], Article 2 shall be re-numbered as clause (1) of that Article and, after clause (1) re-numbered as aforesaid, the following new clause shall be added, namely :—

> "(2) A Judge who has not, for any reason, been able to make oath as required by clause (1) before the commencement of the High Court Judges (Oath of Office) (Amendment) Order, 1977, shall, within twenty-four hours of such commencement, make oath as aforesaid before the Acting Chief Justice of the High Court concerned ; and a Judge who fails to make the oath shall cease to hold office on the expiration of that period.".

FAZAL ELAHI CHAUDHRY.
President.

M. ZIA-UL-HAQ,
General,
Chief Martial Law Administrator
and Chief of the Army Staff.

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 25th September, 1977

No. F. 24 (2)|77-Pub.—The following Order made by the President on the 25th September, 1977 is hereby published for general information :—

THE HIGH COURT JUDGES (OATH OF OFFICE) (SECOND AMENDMENT) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 11 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the High Court Judges (Oath of Office) (Second Amendment) Order, 1977.

(2) It shall come into force at once.

2. In the High Court Judges (Oath of Office) Order, 1977 [P.(P. P.) O. No. 1 of 1977], in Article 2, after clause (2), the following new clause shall be added, namely :—

> " (3) Nothing in clause (1) or clause (2) shall apply, or be deemed at any time to have applied, to the Chief Justice of a High Court who has, after the fifth day of July, 1977, made oath as the Acting Governor of a Province. ".

FAZAL ELAHI CHAUDHRY,
President.

GENERAL,
COAS AND CMLA
(M. ZIA-UL-HAQ).

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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PART I

Acts, Ordinances, President's Orders **and Regulations including Martial Law Orders and Regulations**

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 4th October, 1977

No. F. 24 (2)|77-Pub.—The following Order made by the President on the 3rd October, 1977 is hereby published for general information :—

THE HOUSES OF PARLIAMENT AND PROVINCIAL ASSEMBLIES (ELECTIONS) (FOURTH AMENDMENT) ORDER, 1977

PRESIDENT'S (POST-PROCLAMATION) ORDER No. 12 OF 1977

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Houses of Parliament and Provincial Assemblies (Elections) (Fourth Amendment) Order, 1977.

(2) It shall come into force at once.

2. **Amendment of Article 3, P (P.P) O. No. 5 of 1977.**—In the Houses of Parliament and Provincial Assemblies (Elections) Order, 1977 [President's (Post-Proclamation) Order No. 5 of 1977]. in Article 3, the words, commas and figures " in the month of October, 1977, " shall be omitted.

FAZAL ELAHI CHAUDHRY,
President.

General,
COAS & CMLA,
(M. ZIA-UL-HAQ).

MIR MOHAMMAD ALI,
Draftsman and Additional Secretary.

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PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF STATES AND FRONTIER REGIONS AND KASHMIR AFFAIRS

(States and F. R. Division)

Islamabad, the 27th December, 1977

No. F. 15-FATA (V)|77.—The following Regulation made by the President on the 17th December. 1977, is hereby published for general information :—

REGULATION No. II OF 1977

A

REGULATION

to provide for the establishment of a Cadet College at Razmak

WHEREAS it is expedient to provide for the establishment of a Cadet College at Razmak to promote education in the Federally Administered Tribal Areas ;

NOW, THEREFORE. in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Regulation :—

1. **Short title and commencement.**—(1) This Regulation may be called the Razmak Cadet College Regulation, 1977.

(2) It shall come into force at once.

2. **Definitions.**—In this Regulation, unless there is anything repugnant in the subject or context,—

(a) " Board " means the Razmak Cadet College Board of Governors established under section 4 ;

(b) " Chairman " means the Chairman of the Board ;

(c) " College " means the Razmak Cadet College ;

(d) " member " means a member of the Board ; and

(e) " prescribed " means prescribed by rules made under this Regulation.

Price : Ps. 25

3. **Establishment of the College.**—There shall be established at Razmak a college to be called the Razmak Cadet College.

4. **Establishment of the Board.**—(1) The Federal Government shall, as soon as may be, after the commencement of this Regulation, established a Board to be called the Razmak Cadet College Board of Governors.

(2) The Board shall be a body corporate having perpetual succession and a common seal with powers to acquire, hold and dispose of property, both movable and immovable, and shall by the aforesaid name sue and be sued:

Provided that the Board shall not be competent to acquire or dispose of any immovable property without the previous approval of the Federal Government in writing.

5. **Composition of the Board.**—(1) The Board shall consist of such number of members as the Federal Government may appoint.

(2) The Federal Government shall appoint a Chairman and a Vice-Chairman from amongst the members appointed under sub-section (1).

(3) The Principal of the College shall be the *ex-officio* Secretary of the Board.

6. **Term of members.**—(1) The members of the Board shall hold office during the pleasure of the Federal Government, and shall be entitled to such salary and|or allowances as the Federal Government may determine.

(2) Any member of the Board may, by writing under his hand addressed to the Federal Government, resign his office, provided that the resignation shall not have effect until it is accepted by the Federal Government.

7. **Meetings of the Board.**—The meetings of the Board shall be held in such manner and at such time as may be prescribed:

Provided that, until rules are made in this behalf, such meetings shall be called by the Chairman.

8. **Powers and functions of the Board.**—(1) Subject to the other provisions of this Regulation, the Board shall have the powers to manage and control the affairs of the College.

(2) In particular, and without prejudice to the generality of the foregoing power, the Board shall have the power—

(a) to administer and manage the property in use of the College and the Board;

(b) to acquire and dispose of property;

(c) to enter into contracts in respect of the College provided that not more than two lac rupees are involved in a single transaction;

(d) to appoint the Principal, members of the staff and other officers and servants of the Board and the College on such terms and conditions as may be determined by the Federal Government;

(e) to formulate the budget for the approval of the Federal Government;

(f) to recommend to the Federal Government the number of seats to be reserved in the College for various Provinces and Tribal Areas;

(g) to determine the classes to be started and the number of students to be admitted in each class annually;

(h) to lay down procedure for admission, promotion and removal of students from the College;

(i) to institute scholarships and stipends with the approval of the Federal Government; and

(j) to set up an Executive Committee and such other Standing Committees as may be necessary.

9. **Power of the Federal Government.**—(1) The Federal Government shall have power to cause an inspection to be made by such person as it may direct, of the offices, activities and funds of, and all examinations conducted by the Board and to cause an enquiry to be made in like manner in respect of any matter concerning the College.

(2) The Federal Government shall communicate to the Board the findings of the inspection or enquiry, and may advise the Board to take such action and within such period as may be specified.

(3) The Board shall report to the Federal Government the action it proposes to take on such communication.

(4) Where the Board does not, within the specified time, submit its report as required by sub-section (3), or the Federal Government is not satisfied with the action taken or proposed to be taken, the Federal Government may, after considering any explanation given by the Board, issue such directions as it thinks fit, and the Board shall comply with such directions.

(5) The Federal Government may, from time to time, direct the Board to conduct its affairs and perform its functions in such manner as it may specify.

(6) The Federal Government may require the Board to furnish it with—

(i) any return, statement, estimate, statistics or other information regarding any matter relating to, or under the control of, the Board ; or

(ii) a report on any such matter ; or

(iii) a copy of any document in the charge of the Board ; and the Chairman shall comply with every such requisition.

(7) If the Board fails or neglects to comply with the directives or orders given to it under sub-section (5) or if, in the opinion of the Federal Government, the Board persistently makes default in the performance of its functions under this Regulation, the Federal Government may supersede the Board and appoint the Chairman in the place of such Board until a new Board is established in accordance with the provisions of the Regulation and no such supersession or appointment shall be questioned in any court.

10. **Funds.**—(1) The funds of the Board shall be derived from—

(a) grant made by the Federal Government ;

(b) loans received from the Federal Government ;

(c) loans raised by the Board with the general or special sanction of the Federal Government ;

(d) such foreign aid and loans as may be received by the Board and on such terms and conditions as may be approved by the Federal Government ; and

(e) fees and other moneys received.

(2) All moneys in the fund shall be kept in such custody as may be prescribed.

(3) The fund shall be utilized for meeting expenditure connected with the functions of the Board, including the payment of salaries and other remunerations of the members, the Principal and the members of the staff of the College and officers and servants of the Board.

11. **Annual Audit and Accounts.**—(1) The accounts of the Board shall be maintained in such form and in such manner as may be prescribed.

(2) The accounts of the Board shall be audited every year by the Accou General, Pakistan Revenues, hereinafter referred to as the auditor.

(3) The Board shall, at the time of audit, produce all accounts, registers, documents and other papers which may be required by the auditor to assist him in his investigation.

(4) The Board shall, as soon as possible after the end of each financial year, submit to the Federal Government the annual statement of the accounts of the Board, duly audited, together with the report of the auditor and its comments on the report.

12. **Annual financial statement.**—(1) The Board shall submit to the Federal Government for approval a statement of estimated receipt and expenditure in respect of the next financial year at such time and in such manner as may be prescribed, and shall give effect to any modification made therein by the Federal Government.

(2) As soon as may be after the close of every financial year but not late than the last day of September next following, the Board shall submit to Government for approval a report on the conduct of the affairs of the Board for that year.

13. **Members, etc., to be public servants.**—The members and the Principal and the members of the staff of the College and officers and servants of the Board shall be deemed to be public servants within the meaning of section 21 of the Pakistan Penal Cade (Act XLV of 1860).

14. **Power of the Board [illegible] make rules.**—(1) The Board may, w[illegible] the prior approval of the Federal Government, make rules for carrying out the purposes of this Regulation.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the time and place of the meetings of the Board and the procedure to be followed for such meetings ;

(b) the forms and registers for keeping the accounts ;

(c) the manner in which and the time at which the annual financial statement shall be submitted to the Federal Government for approval ;

(d) the custody in which the funds of the Board shall be kept ;

(e) the manner in which the minutes of the meetings of the Board shall be kept, circulated and confirmed ;

(f) the manner in which the Executive Committee and Standing Committees shall be constituted and the allotment of functions to them ;

(g) the procedure for requirement of the [illegible], members of the staff of the College and officers and serva[illegible] College and the Board ;

(h) the delegation of administrative and financial powers to the Executive Committee, Standing Committees or the officers and servants of the Board ;

(i) the manner in which the funds shall be disbursed ; and

(j) such other matters as may be necessary for giving effect to the provisions of this Regulation.

SD/-
FAZAL ELAHI CHAUDHRY,
President.

SD/-
AMIRZADA KHAN,
Additional Secretary.

ISLAMABAD :
e 17*th December*, 1977.

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